

**Searching for common deviations from South Africa's Tax Treaty Policy:  
The relationship with North Africa, West Asia and Eastern Europe**

by

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## **ABSTRACT**

To achieve a degree of standardisation of the contents of treaties by their members, Model tax conventions were published by international organisations. Consequently, in 1963, the Organisation for Economic Co-operation and Development (“OECD”) Model was prepared by developed countries of the world and it thus embodies rules and proposals by capital-exporting countries. As it was drafted by representatives of major Western industrialised countries, lower-income, developing countries were concerned that it resulted in too large a reduction in source country tax.

The developing countries responded to the success of the OECD Model by developing their own Model convention under the auspices of the United Nations (“UN”) in 1980. This Model was drafted between developed and developing countries and attempts to reflect the interests of developing countries. Although it is based upon the OECD Model, the United Nations Model Double Taxation Convention between Developed and Developing Countries retains much greater source country taxation.

Several tax treaties have been promulgated over time in South Africa due to the surge in international trade and investment flows which have tax consequences. There is however, no external enforcement of the above Models in the Republic of South Africa (“RSA”) and as a direct result, deviations from these standard models occur. Both a qualitative and expository study was performed. Thereafter, this dissertation considers South Africa’s treaty practice by outlining the significant deviations between South African double tax treaties and the respective OECD and UN Models. This study examines treaties concluded between South Africa and countries situated in North Africa, East Europe and West Asia.

This dissertation concludes that bilateral treaties negotiated and concluded with South Africa consistently deviate from both the OECD and UN Models. These deviations were further examined to establish whether an indicative pattern informs a particular treaty practice. A small number of these observed deviations concur with the RSA position taken on the OECD Model.

Treasury needs to circulate a clear and distinct South African Tax Model since South Africa’s international trade and investment flows expand across borders. The concern that South Africa does not have a published Tax Treaty Model is likely to intensify as related parties draw on frequently changing tax Models by the OECD and UN committees which may indirectly affect a developing country’s negotiating power.

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## ACRONYMS AND ABBREVIATIONS

<b>Abbreviation</b>	<b>Meaning</b>
CS	Contracting State
DTC(s)	Double tax agreement(s), also called a tax treaty
EMDC(s)	Emerging market and developing economies
GTTC	Global Tax Treaty Commentaries
IBFD	International Bureau for Fiscal Documentation
ITA	South African Income Tax Act, No. 58 of 1962 as amended effective 1 March 2014
OECD	Organisation of Economic Cooperation and Development
OECD Model	OECD Model Tax Convention on Income and on Capital (1963-2014)
Old RSA Model	The Republic of South Africa South African Model Agreement for Avoidance of Double Taxation (not public)
PoEM	Place of Effective Management
RSA	Republic of South Africa
RSA Model	Republic of South Africa South African Model Agreement for Avoidance of Double Taxation (not public)
SADC	South African Development Community
SADC Model	South African Development Community Agreement for the Avoidance of Double Taxation and the prevention of Fiscal Evasion with respect to Taxes on Income (2013)
SARS	South African Revenue Service
SAS	Scandinavian Airlines System
South African Model	South African Model Agreement for Avoidance of Double Taxation
STC	Secondary Tax on Companies
WANA	West Asia and North Africa
UAE	United Arab Emirates
UN	United Nations
UN Model	United Nations Model Tax Convention on Income and on Capital (1980-2011)

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## CHAPTER 1: INTRODUCTION AND METHOD OF STUDY

### 1.1 BACKGROUND TO STUDY

There exists a network of more than 3,000 double taxation convention treaties (“DTCs”) currently in force which represents an important part of international law.<sup>1</sup> Current DTCs are principally based on two Models, namely, the OECD Model and the UN Model, which in turn are based on Models established by the League of Nations between 1927 and 1946. All the DTCs analysed under this study are largely based on the framework of these Models.

The League of Nations first sponsored several groups of experts who drafted Model treaties due to the need for international consistency among tax treaties.<sup>2</sup> The OECD published its influential Model treaty in 1963 (OECD Model).<sup>3</sup> The OECD Model, which was revised and amended in 1977,<sup>4</sup> has served as the base Model for developed European and North American countries from first publication to present. During the early 1970s, the UN instituted a similar drafting session to develop a Model tax treaty, but with the aim of writing guidelines adaptable to tax treaties between developed and developing nations.<sup>5</sup> Thus, in the realm of tax treaties, two sets of guidelines are available for negotiating tax conventions between countries worldwide: the OECD Model and the UN Guidelines.

The OECD and its predecessors have been responsible for the development of various Model treaties, culminating the widely recognized OECD Model tax convention and its commentary. This Model treaty, together with similar Models developed by the UN and some countries (such as the United States); have provided the basic framework for international taxation through bilateral and multilateral treaties. In most cases, these Models are the basis on which a country, or a group of countries, formulates its DTCs. This makes the DTC Model network the most significant component of international taxing regimes.

The purpose of a Model DTC is to provide some guidance to countries wishing to enter into a bilateral or multilateral DTC and, ideally, to minimize the complexity and compliance costs of tax laws. The Models have been developed through multilateral discussions on the basis that members would, as far

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<sup>1</sup> IBFD Tax Research Platform website. Available: [https://online-ibfd-org.ezproxy.uct.ac.za/kbase/#topic=d&N=3+10+5302&ownSubscription=true&Nu=global\\_rollup\\_key&Np=1](https://online-ibfd-org.ezproxy.uct.ac.za/kbase/#topic=d&N=3+10+5302&ownSubscription=true&Nu=global_rollup_key&Np=1) [Accessed 19 May 2018].

<sup>2</sup> See, e.g., Report by the Government Experts on Double Taxation and Evasion of Taxation Annex 1, League of Nations Doc. C. 562. M. 178. 1928 11 (1928).

<sup>3</sup> Organization for Economic Co-operation and Development, Draft Double Taxation Convention on Income and Capital (1963).

<sup>4</sup> Organization for Economic Co-operation and Development, Model Convention for the Avoidance of Double Taxation with Respect to Taxes on Income and Capital (1977).

<sup>5</sup> Guidelines for the Formulation of the Provisions of a Bilateral Tax Treaty Between a Developing Country and a Developed Country, in Manual for the Negotiation of Bilateral Tax Treaties Between Developed and Developing Countries, U.N. Doc. ST/ESA/94 (1979).

as possible, shadow the formulated Models. There is, however, no binding requirement or obligation to do so. Model DTCs are not enforceable into a country's domestic law.

Therefore, a Model DTC is just that: a Model on which actual DTCs negotiated between countries can be based. In a sense, the Models are the starting point for the countries' conciliations. The Models are in no sense mandatory instruments. While the OECD Model is a recommendation for its members, the UN Committee of Experts do not represent their country on the committee (appearing in personal capacities) however, the intention of the Models' authors is that their Model will be followed to a large extent. The commentaries to the Models make it clear that many articles envisage that each country is free to apply its own domestic legislation and procedures in practice (e.g. particular methods of allowing foreign tax credits) and may deviate from the Model in the light of a country's particular circumstance. Non-members are welcomed to utilise these Models as a base to structure their bilateral and multilateral DTCs.

## **1.2 RESEARCH OBJECTIVE**

The main aim of this dissertation is to establish whether a specific treaty practice has emerged that may indicate a South African tax treaty policy. The stated policy in parliamentary documents is to follow the OECD Model, subject to South Africa's recorded positions.<sup>6</sup> From this derived policy practise, the consistency with such practise will be tested against the treaties with North African, West Asian and East European regions as outlined under paragraph 1.5. An analysis of tax treaty design is a telling indicator of a country's public policy; as such, this dissertation seeks to identify the deviations and establish whether South Africa has a particular treaty practice with respect to these regions or applies its "standard" approach. Aspects unique to a country will also be highlighted under this dissertation. In doing this, all tax treaties, scoped per paragraph 1.5, will be examined to measure the manner and extent to which the treaties concluded by the country deviate from the OECD Model, UN Model and/or the country standard tax treaty Model, if any.

The main research objectives are supported by the following secondary objectives:

- to analyse selected DTCs between South Africa and its Contracting States and to compare these DTCs with its corresponding articles from the OECD and UN Model;
- to analyse significant deviations under selected DTCs between South Africa and its Contracting States (the main purpose of this analysis is to identify the South African position and motive behind the deviation);

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<sup>6</sup> Double Taxation Agreement: Cameroon, Qatar, Mauritius, Chile; African Tax Administration Forum; Tax Info Exchange Agreement: Samoa, Costa Rica; VAT Agreement: Lesotho, Swaziland, 18 June 2013, <https://pmg.org.za/committee-meeting/16072/>, accessed 28 December 2018

- to compare these deviations with the stated South African position on the OECD Model and its commentaries in order to establish whether the deviation is a stated policy or an undeclared practice; and
- to clarify and illustrate whether the contracting states are members of OECD and/or EU, whether the contracting states are developing or developed countries, whether there are specific features of the contracting state that influence the structure of their DTCs, whether the countries in question abide by a National Standard Treaty Tax Model and whether this Model is publicly available and widely understood;

### **1.3 RESEARCH METHOD**

This study will aim to reach its objectives by primarily applying a systematic and qualitative approach with an interpretive focus on a literature study of purely theoretical aspects and documentary analysis. This will be done through an analysis of the interpretation and observation made by organisations and academic experts in the field of international tax. The use of grounded theory, by means of systematically comparing selected South African bilateral tax treaties, per paragraph 1.5, with the OECD and UN Models, provided a foundation for the analysis of the stated hypothesis.

Additionally, an expository research methodology was utilised which is based purely on existing information and normally results in “review” type reports. By reading on a particular field, and then comparing, contrasting, analysing and synthesising all points of view on a particular subject, in so developing important new insights.

In identifying the data to be analysed, a detailed search of the existing literature will be undertaken. The documentation identified will be analysed and an extended literature review of a descriptive nature will be performed to reach the documented research objectives. The documentary data that will be used will consist of:

- OECD Model and Commentary
- UN Model and Commentary
- Relevant DTCs as defined by point 1.5 below
- Mapping and outline for research purposes on tax treaty deviations from the OECD and the UN Model between RSA and its comparative countries noted under subparagraph 1.5
- GTTC
- Applicable articles, journals and books

The OECD and UN Models have been selected for the purpose of this study for the following reasons:

- The OECD Model is generally considered as the most persuasive of the Model tax conventions and used widely, not only by OECD members but also by non-OECD members.<sup>7</sup> RSA is party to approximately 75 bilateral treaties<sup>8</sup> for the prevention of double taxation on different types of income and capital gains, and most of these treaties are based on the OECD Model.<sup>9</sup> South African courts have in the past referred to the commentaries on the OECD Model for purposes of interpreting treaty provisions.<sup>10</sup>
- The UN Model has been specially designed to support developing countries in tax treaty negotiations. It allows for greater taxing rights to be retained by developing countries over income and capital arising from transactions within their borders.<sup>11</sup> RSA is viewed as a developing country and is a member of the UN.

#### 1.4 DISSERTATION STRUCTURE

The dissertation will be structured as follows:

Chapter two maps out the South African treaty policy by outlining the position South Africa has taken against the OECD Model and its former South African model (which is either no longer produced or is not available to the public). The chapter then identifies the deviations between the DTCs and the OECD/UN Models and determines if these deviations are linked to specific country features or arise because of the national tax treaty policy differentiating between developed and developing countries. Findings will determine if the treaties follow either the OECD or UN Models entirely or partially. Chapter two further intends to examine and analyse each significant deviation over time and determine whether the position comes from a South African point of view or from the related country. Refer to Annexure 4 for the detailed deviations mapped against the treaties analysed, under this dissertation, against their respective Tax Models – OECD, UN and RSA Model (not published).

Chapter three will specifically examine the adherence to South Africa's treaty policy or whether a particular treaty practice has developed in respect of the countries examined.

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<sup>7</sup> Du Plessis I "Some Thoughts on the Interpretation of Tax Treaties in South Africa" (2012) *SA Merc LJ31*.

Available: <https://www.thesait.org.za/news/112024/Some-Thoughts-On-The-Interpretation-Of-Tax-Treaties-In-South-Africa.htm> (Accessed 4 March 2018).

<sup>8</sup> SARS (2018). Available: <http://www.sars.gov.za/Legal/International-Treaties-Agreements/Pages/default.aspx?country=> [Accessed 3 March 2018].

<sup>9</sup> Du Plessis I "Some Thoughts on the Interpretation of Tax Treaties in South Africa" (2012) *SA Merc LJ31*.

Available: <https://www.thesait.org.za/news/112024/Some-Thoughts-On-The-Interpretation-Of-Tax-Treaties-In-South-Africa.htm> (Accessed 4 March 2018).

<sup>10</sup> Du Plessis I "Some Thoughts on the Interpretation of Tax Treaties in South Africa" (2012) *SA Merc LJ31*.

Available: <https://www.thesait.org.za/news/112024/Some-Thoughts-On-The-Interpretation-Of-Tax-Treaties-In-South-Africa.htm> (Accessed 4 March 2018).

<sup>11</sup> Bland, TL. 2013. *Use of and variance from the United Nations Model Tax Treaty clauses for tax treaties concluded by a group Southern African Development Community Countries*. MCom. Dissertation. University of Cape Town. Available: [https://open.uct.ac.za/bitstream/item/5859/thesis\\_com\\_2013\\_bland\\_timothy.pdf?sequence=1](https://open.uct.ac.za/bitstream/item/5859/thesis_com_2013_bland_timothy.pdf?sequence=1) (Accessed 4 March 2018).

## 1.5 LIMITATIONS OF THE SCOPE OF RESEARCH

West Asia and North Africa (“WANA”) cover an extensive region stretching from Morocco to Iran, including all Mashriq (West Asia) and Maghreb (North Africa) countries. The WANA region has vast reserves of petroleum and natural gas that make it a vital source of global economic stability. Due to rich resources, mainly oil and gas, combined with its location between three continents, (Asia, Africa and Europe), the WANA region have been in conflict since the collapse of the Ottoman Empire.<sup>12</sup>

This paper is tailored to two distinct groups of countries: those with well-established non-hydrocarbon-based tax systems (mostly oil importers), and those with primarily hydrocarbon-based revenue systems (mostly oil exporters).

WANA countries with well-established tax systems have diversified sources of tax revenues, but lower levels of tax revenues compared to other emerging market and developing economies (EMDCs). Moreover, WANA tax revenues have been stable for the past two decades, whereas EMDC tax revenues have been on a strongly rising trend.

The WANA region has suffered from a low tax rate primarily due to alternate sources of government revenue in the hydrocarbon industry; inefficient tax collection systems, illicit financial flows, and capital flights also significantly contribute towards the low tax revenue to GDP percentage.

The WANA region is one of the most diverse regions in the world with countries varying significantly in the level of natural resources, political systems, economic systems, and socio-political ideologies. This diversity makes a generalisation of tax reform across the region more challenging and a smaller subset of countries need to be considered in order to establish a prevailing trend.<sup>13</sup>

Based on taxing concerns in the WANA region, the scope was extended to include selective East European countries to determine if a specific treaty practice has emerged with South Africa.

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<sup>12</sup> <https://en.wikipedia.org/wiki/MENA> (Accessed 30 September 2019).

<sup>13</sup> <https://www.exploring-economics.org/en/discover/taxation-in-the-MENA-region/> (Accessed 30 September 2019).

This study focuses on treaties concluded between South Africa and some countries in North Africa, West Asia and East Europe. The countries that have been scoped in this analysis are limited to:

- North Africa:
  - 1.5.1 Algeria
  - 1.5.2 Egypt
  - 1.5.3 Tunisia
- West Asia:
  - 1.5.4 Cyprus
  - 1.5.5 Israel
  - 1.5.6 Kuwait
  - 1.5.7 Oman
  - 1.5.8 Qatar
  - 1.5.9 Saudi Arabia
  - 1.5.10 Turkey
  - 1.5.11 United Arab Emirates
- East Europe:
  - 1.5.12 Belarus
  - 1.5.13 Bulgaria
  - 1.5.14 Czech Republic
  - 1.5.15 Hungary
  - 1.5.16 Poland
  - 1.5.17 Romania
  - 1.5.18 Russian Federation
  - 1.5.19 Slovak Republic
  - 1.5.20 Ukraine

Treaties will be analysed with the respective Models based on their conclusion date. Those treaties concluded prior to 1963 will be excluded from this study. This dissertation will not address the historic relevance of each treaty deviation unless it is a specific feature of that country. A further exclusion is a detailed analysis and discussion regarding deviations, if any, from the following Articles in the OECD and UN Models, as the domestic application is expected to vary from jurisdiction to jurisdiction:

- Domestic taxes detailed for each country under Article 2,
- Definition of “competent authority” detailed for each country under Article 3,
- Exchange of instruments of ratification for each country under Article 29 and
- Notice period allowed for the termination of treaties for each country under Article 30.

Gender deviations found between the treaty and Models will be scoped out of this study. This dissertation will not address in detail, deviations as a result of articles that have been deleted/absent from treaties but are in the core Models for the respective years of assessment unless it is a specific feature of that country.

Where a treaty is found to obtain guidance from the OECD or UN Models based on the closest conclusion dates to that treaty and shows signs of later Model convention wording or provisions, a conclusion will be made that the treaty follows the said tax Models, and this will not be seen as a deviation to the Models being analysed. The findings discussed in this dissertation are limited to the above selection of treaties analysed.

This dissertation will not encompass an analysis around the Multilateral Instrument (“MLI”), as well as the recent 2017 OECD and UN Model Conventions as none of the treaties under review, were concluded in a timeframe to take such models or the MLI into consideration.



## CHAPTER 2: DEVIATIONS FROM THE OECD AND UN MODELS

### 2.1 INTRODUCTION

It has been noted that the central issue in tax treaty negotiations is generally whether and to what extent, in respect of income profits or gains, the source country (the host country of the investment) will relinquish its taxing rights. The significant difference between the OECD and UN Model tax conventions is the extent to which the source country retains its taxing rights.<sup>14</sup>

South Africa is a party to multiple tax treaties for the prevention of double taxation on different types of income as observed on the SARS website.<sup>15</sup> From the analysis of this dissertation, it can be seen that most of the South African treaties are based in some way on the Model Tax Conventions drafted by the OECD. As noted above, the OECD Model is by far the most influential of the Model tax conventions worldwide, used not only by OECD member countries but also by non-OECD member countries such as South Africa. Therefore, although an actual treaty between South Africa and another country may not be worded identical to the OECD Model tax convention, the wording and contents of each paragraph in the treaty may be adopted from the OECD Model. There may be some adjustments either specific to the features of the contracting countries or unique to the treaty negotiations which may lead to a distinct deviation from the OECD Model tax convention.<sup>16</sup>

Furthermore, it has been submitted that the UN Model tax convention has influenced developing countries from 1980 as its presence can be seen in many tax treaties between South Africa and other countries. The fiscal committee of the OECD acknowledged as early as 1965 that “the traditional tax conventions have not commended themselves to developing countries”.<sup>17</sup> RSA has been a member of the United Nations since 7 November 1945.<sup>18</sup>

Tax treaties between countries follow a specified method of implementation whereby contracting states follow several steps before they become bound by the tax treaty provisions. After the process of treaty negotiation and the subsequent initialling of a treaty, that treaty must be signed by authorised representatives of each contracting state.<sup>19</sup> Thus the conclusion date of each treaty will be used in this

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<sup>14</sup> In: Asia-Pacific tax bulletin. - Amsterdam. - Vol. 15 (2009), no. 1; p. 4-11, IBFD (30 March 2018)

<sup>15</sup> <http://www.sars.gov.za/Legal/International-Treaties-Agreements/Pages/default.aspx>, (Accessed 18 November 2018).

<sup>16</sup> In: SA Mercantile Law Journal. - [s.l.]. - Vol. 24 (2012), no. 1; p. 31-52, IBFD (30 March 2018)

<sup>17</sup> Organization for Economic Co-operation and Development, Fiscal Incentives for Private Investment in Developing Countries: Report of the Fiscal Committee (Paris, 1965), para. 164

<sup>18</sup> United Nations Model Double Taxation Convention between Developed and Developing Countries, United Nations New York, 2011, page viii

<sup>19</sup> O. Ostaszewska, *Articles 3, 29, 30 and 31 – Definitions and Scope in Place and Time – Global Tax Treaty Commentaries*, Global Tax Treaty Commentaries IBFD. [https://online-ibfd-org.ezproxy.uct.ac.za/document/gttc\\_article3](https://online-ibfd-org.ezproxy.uct.ac.za/document/gttc_article3), (Accessed 1 April 2018).

dissertation as the basis on which to compare the tax Model conventions closest to the date of signature and assess the deviations.

## **2.2 OVERVIEW OF TREATIES WITH SOUTH AFRICA**

This dissertation reiterates the sentiments of West's proclamation<sup>20</sup>, whereby the South African treaty network, as examined under point 1.5, reflects a mix of the OECD and UN Model Conventions. As the focus of this dissertation is to highlight the deviations present under the selected DTCs when compared to its respective OECD and UN Models and may, in turn, highlight any treaty *practice* issues with respect to the regions examined.

The North African Income and Capital Tax Treaties with South Africa are seen to predominantly follow the OECD Model tax convention, with limited aspects of country-specific deviations. Given that neither country is an EU or OECD member, aspects of the UN Model tax convention can also be seen under certain articles in the agreements since they are deemed as developing countries and members of the UN.<sup>21</sup>

The West Asian Income and Capital Tax Treaties with South Africa follow a similar trend as set out by the OECD Model with aspects of the UN Model being integrated. The majority of the countries analysed under the West Asian area in this dissertation are non-EU (except for Cyprus) and non-UN (except for Israel and Turkey) member states.

The Eastern European Income and Capital Tax Treaties with South Africa comprise primarily of EU and OECD members, thus presenting a major following of the OECD Model.

Appendix 1 is a representation of each treaties comparative tax Models with respect to the year each treaty was concluded correlating to the year each Model was in force.

## **2.3 THE SOUTH AFRICAN POSITION**

It has been a noted practice for both the OECD and UN Models are accompanied by Commentary notes, which are regularly updated. The OECD Model often goes beyond merely explaining the meaning of terms found in the OECD Model – it also provides the background to provisions and

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<sup>20</sup> West, Craig, Status Quo of South African Tax Treaty Policy (August 5, 2016).

<sup>21</sup> OECD (2018) *list of Developing countries*. Available: [http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC\\_List\\_ODA\\_Recipients2014to2017\\_flows\\_En.pdf](http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC_List_ODA_Recipients2014to2017_flows_En.pdf), (Accessed 6 April 2018).

explains why certain provisions were considered desirable or necessary.<sup>22</sup> Countries may enter reservations to the articles of the OECD Model in order to preserve their freedom to depart from the OECD Model and they may also enter observations to the Commentary to indicate how they will apply the provisions of a particular article.<sup>23</sup> The OECD released the contents of the 2014 update to the OECD Model on 16 July 2014.<sup>24</sup> This update affects both the Articles of the OECD Model and Commentary whilst most of the changes are in respect of the Commentary.

The OECD opened its Commentary in 1999 to major non-member countries, including South Africa, to indicate where it disagrees with the text for an article or an interpretation given in the Commentary.<sup>25</sup>

Although South Africa is not a member of the OECD, it was awarded observer status on the Committee on Fiscal Affairs in 2004 (OECD, 2004), and further stated that South Africa is a *key partner* in the OECD's work.<sup>26</sup>

Olivier and Honiball<sup>27</sup> make mention of South Africa's own Model tax convention (Parliamentary Monitoring Group, 2005)<sup>28</sup>, which is used as a basis for treaty negotiations. Mazansky observes that "it could be considered somewhat pretentious for a small country like South Africa to have its own Model, but it is 'right and proper' for any country to have a template as its starting point for treaty negotiations."<sup>29</sup> The SADC published a draft of its own Model tax convention in 2001, thus RSA (as member of the SADC) could further use the SADC Model as a basis for its negotiations.

South Africa is one of the many non-member economies with which the OECD has working relationships in addition to its 34 member countries. The OECD Council at Ministerial level adopted a resolution on 16 May 2007 to strengthen the co-operation with South Africa through a programme of enhanced engagement.<sup>30</sup>

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<sup>22</sup> Ellis, M.J. (2002). The influence of the OECD Commentaries on treaty interpretation – response to Prof Dr Klaus Vogel. *Bulletin for International Taxation*, 54(12), pp. 617 – 618.

<sup>23</sup> Baker, P. (2002). *Double Tax Convention: a manual on the OECD Model Tax Convention on Income and Capital*, 3<sup>rd</sup> edition, para. A.08. United Kingdom: Sweet & Maxwell Ltd.

<sup>24</sup> The 2014 OECD Model is available online at <http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/modeltax-convention-on-income-and-on-capital-2015-full-version9789264239081-en#page1>

<sup>25</sup> Brincker, E. (2010). Chapter 12: The conclusion and force of double taxation agreements. In De Koker, A.P. & Brincker, E. (eds.) *Silke on International Tax*, para. 12.11.2, *Durban LexisNexis*.

<sup>26</sup> Organisation for Economic Cooperation and Development (OECD). (2015b). *Members and partners*. Available IBFD, (accessed 20 June 2018).

<sup>27</sup> Olivier, L. and Honiball, M. (2011). *International tax: a South African perspective*, 5th edition. Cape Town: Siber Ink.

<sup>28</sup> Parliamentary Monitoring Group. (2005). *South African Model Tax Convention*. Available: <http://www.pmg.org.za/docs/2005/050817oecdmalaysia.pdf> (Accessed 29 July 2018).

<sup>29</sup> Mazansky, E. (2009). South Africa's treaty network – why is South Africa the meat in the sandwich? *Bulletin for International Taxation*, 63(4), pp. 145-151.

<sup>30</sup> <http://www.oecd.org/southafrica/southafricaandtheoecd.htm> accessed on 29 July 2018

Therefore, the South African tax treaty policy can clearly be derived from the South African model<sup>31</sup> as well as the positions recorded in the OECD Models. It is to be noted that disclosure of any South African model has been discontinued and no longer appears broadcasted. West points out that the South African position recorded in the OECD Model largely reflects the position taken in the old South African Model.<sup>32</sup>

Refer to Appendix 3 on the table showing a summary of South Africa's position against the OECD Article with the observed deviations as noted under paragraph 2.3.

## **2.4 EXISTENCE OF A NATIONAL STANDARD TAX TREATY MODEL**

There are several Model tax conventions other than the OECD and the UN Model's, for instance, the Southern African Development Community ("SADC") Agreement of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income. However, the UN and SADC Model are not as widely used as the OECD Model.<sup>33</sup>

Further to the above, the Russian Model Convention of 2010 was amended to bring the Russian Model Convention in line with the OECD Model (2010). This was announced on the 26th of April 2014. The decree applies with effect from 8 May 2014. This Model may have been used during the negotiations between RSA and Russia for the DTC between these two countries. However, the Russian Model that was effective at the conclusion stage falls outside the scope of this study as the Model is only available in Russian text. The Russian Model is publicly available on the IBFD website in Russian text.

As noted above in chapter 1, the RSA is presumed to use the OECD Model as an underpinning for DTC's worldwide. It is known that the RSA uses its own Model as a basis for negotiating DTC's, particularly DTC's with member countries of the SADC. It is further suggested that this RSA Model follows the OECD, UN and SADC Models.<sup>34</sup>

The RSA Model is an internal South African Revenue Service ("SARS") document and is currently not available on any public domains. There are recorded comments on the RSA Model by Olivier, Honiball (2011), Krause (2015) and Mazansky (2009). The RSA Model used in this study is analysed

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<sup>31</sup> Mazansky, E. (2009). South Africa's treaty network – why is South Africa the meat in the sandwich? Bulletin for International Taxation  
Parliamentary Monitoring Group. (2005). South African Model Tax Convention. Available: <http://www.pmg.org.za/docs/2005/050817oecdmalaysia.pdf> (Accessed 29 July 2018).

<sup>32</sup> West, Craig, Status Quo of South African Tax Treaty Policy (August 5, 2016).

<sup>33</sup> Olivier and Honiball, International Tax – A South African Perspective and Krause, F.A, A comparative study of double tax agreements in a South African context, June 2015.

<sup>34</sup> Krause, F.A, A comparative study of double tax agreements in a South African context, June 2015.

from a public domain document, having been presented to the Parliament Select Committee on Finance on 7 September 2005 as a comparison between the OECD Model, the RSA Model and the Agreement between the RSA and Malaysia for the Avoidance of Double Taxation and prevention of Fiscal Evasion on presenting the DTC to the Committee to propose the treaty to parliament for ratification.

Except for the above Models mentioned, there is no further evidence of a national standard Model for international tax treaties in respect of any of the other Foreign Jurisdictions covered in this study.

## CHAPTER 3: ARTICLE ANALYSIS OF DEVIATIONS

### 3.1 SCOPE OF THE CONVENTION AND DEFINITIONS

#### 3.1.1 Hydrocarbons with respect to Taxes on Income

The UAE DTC reflects a deviant provision which is noted under appendix 4.<sup>35</sup> The findings from the analysis of Article 1 shows that the DTC between the RSA and the UAE proves to be country-specific to the UAE, since most of the UAE treaties carve out the taxation of hydrocarbons from the scope of its tax treaties to preserve its source taxing rights and to uphold the application of domestic law in relation to the taxation of income derived from hydrocarbons and associated activities in the territory.<sup>36</sup> It is considered that income from the transport of hydrocarbons falls within the scope of this exception.<sup>37</sup> It is further noted; the inclusion of *Hydrocarbons* is found under the RSA: Denmark DTC.<sup>38</sup>

The remainder DTCs selected follow the text of both the OECD and UN Model proving that the DTCs analysed under this dissertation follow both leading Models with respect to Article 1. The RSA Model (not published) indicates an indirect position to follow the OECD and UN Models as the wording under Article 1 is identical.

#### 3.1.2 Omission of “capital” from the treaty scope

15 DTCs<sup>39</sup> concluded with South Africa make no mention of “capital,” “elements of capital” or “total capital” being regarded as a tax. It further excludes the Article relating to “Capital” which can be found in both the OECD and UN Models. For some states, the reference made to taxes on capital appreciation may indirectly imply the concept of an income tax if not explicitly stated. Unlike Japan and Korea that have made explicit reservations on Article 2 of the OECD Model “on that part of paragraph 1 which states that the Convention shall apply to taxes on capital,”<sup>40</sup> the DTCs as noted under paragraph 1.5 have made no such reservation. It is known that Egyptian taxing policy on Capital Gains Tax is taxed as part of the normal profit pool.<sup>41</sup> The RSA does not levy capital taxes such as a net worth tax, tax on business capital or real estate tax,<sup>42</sup> but “income taxes” do include

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<sup>35</sup> See treaty with South Africa: UAE

<sup>36</sup> Art. 8 para. 3.1.3, GTTC IBFD.

<sup>37</sup> H.R. Hull, United Arab Emirates: Tax Treaty Relief on International Investment, 63 Bull. Intl. Taxn. 2, sec. 4. (2009), Journals IBFD.

<sup>38</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)

<sup>39</sup> See treaties with South Africa: Egypt, East Europe (excluding Romania) and West Asia (excluding Cyprus and Saudi Arabia).

<sup>40</sup> Article 2, para. 11, *OECD Model Commentary on Article 2* (2000), Models IBFD.

<sup>41</sup> Deloitte. International Egypt Highlights 2017. Available: <https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-egyphighlights-2017.pdf> (Accessed 5 May 2018).

<sup>42</sup> Hattingh, P.J. South Africa - Corporate Taxation. *Country Analyses IBFD*.

taxes on income derived from capital, or on the gains from the disposal of capital as taxes on income.<sup>43</sup> As noted by West, South Africa considers that tax on capital gains is a tax on income.<sup>44</sup>

Furthermore, the former RSA Model<sup>45</sup> excludes “capital” from the treaty scope. It is not a recorded position by South Africa to exclude “capital” from the scope of the tax treaty. Thus, it can be concluded that where treaties include these phrases it would have been at the insistence of the other State.<sup>46</sup>

Majority of the DTCs analysed under this dissertation mirror the wording of the comparative Models, with the above exception noted.

A further distinct deviation is noted under the Ukraine-RSA DTC, whereby an additional clause is noted under Article 2(5) of the treaty relating to penalties and fines as noted under appendix 4.<sup>47</sup>

There is an obvious justification for this approach in that, to the extent that tax treaties impose obligations on states – for example, to reduce withholding tax on income paid to non-residents or to provide foreign tax credits to residents – they have the right to preclude such obligations from being triggered by taxpayers’ delinquency or non-compliance.<sup>48</sup>

### 3.1.3 Local authority omission

8 DTCs<sup>49</sup> analysed under this dissertation concur with the sentiments of West’s findings, whereby South Africa’s position, as noted in the OECD Model<sup>50</sup> and supported by the old RSA Model, excludes from its scope of taxes covered any references made to *local authorities*.<sup>51</sup> The stance taken by RSA is due to the limitation of taxing rights held by local authorities and is therefore not a significant right in cross border transactions.<sup>52</sup>

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<sup>43</sup> The exclusion of “capital” from Art. 2 has also led to the exclusion in most South African treaties of Art. 22 (Capital).

<sup>44</sup> West, Craig, Status Quo of South African Tax Treaty Policy (August 5, 2016).

<sup>45</sup> Parliamentary Monitoring Group. (2005). South African Model Tax Convention. Available: <http://www.pmg.org.za/docs/2005/050817oecdmalaysia.pdf> (Accessed 29 July 2018).

<sup>46</sup> See treaties with South Africa: Algeria, Tunisia, Cyprus and Saudi Arabia

<sup>47</sup> See South African treaties with: Egypt, Turkey, Israel, Kuwait, Oman, UAE, Belarus, Bulgaria, Ukraine, Poland, Hungary, Russia, Romania and Slovak Republic.

<sup>48</sup> Art. 2 para. 2.2.3, GTTC IBFD.

<sup>49</sup> See treaties with South Africa: Belarus, Czech Republic, Israel, Kuwait, Romania, Russia, Saudi Arabia and Slovak Republic.

<sup>50</sup> The 2014 OECD Model is available online at <http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-2015-full-version9789264239081-en#page1>

<sup>51</sup> West, Craig, Status Quo of South African Tax Treaty Policy (August 5, 2016).

<sup>52</sup> West, Craig, Status Quo of South African Tax Treaty Policy (August 5, 2016) and West, C., Hattingh, J. 2016. The notion of tax and the elimination of international double taxation or double non-taxation. (In Helminen, M. (ed.), *Cahiers de droit fiscal international* Vol 101b, The Hague, Netherlands at 740.

## 3.2 DEFINITIONS

### 3.2.1 General definitions and territorial scope

There are 2 common deviations noted between the RSA DTCs and the OECD and UN Models. These deviations appear to be in line with the old RSA Model (not published).

The first deviation noted is the additional definition of a “*Contracting State*” in all DTCs.<sup>53</sup> Although the OECD Model does not require a definition of the term “Contracting State”, the states are free to include such a definition in their treaties. This is also confirmed by the Commentary on Article 3 of the OECD Model.<sup>54</sup>

The second deviation observed is the additional definition relating to each Contracting States *territorial extension*. The article relating to “Territorial Extension” which is present in the OECD Model does not have a dedicated article in any of the DTCs analysed. However, Article 3 of the DTCs makes mention of each Contracting States territorial scope to which the DTC is extended over. A detailed definition is provided in the DTCs of the territorial application for each respective State under Article 3 of each treaty. This is consistent with the old South African Model.<sup>55</sup> Article 28 “Territorial extension” of the OECD Model has been omitted by all DTCs analysed, thereby steering these countries to follow the UN Model and deviate from the OECD Model with respect to this article.

A further deviation is noted under 8 DTCs<sup>56</sup> of Article 3 being the definition of “*tax*”. The OECD and UN Model do not define the term “tax.” Since there is no universal definition of the term “tax”, even though States seem to agree on several essential elements, the reliance is heavily aimed at Article 2(1) and 2(2) on its interpretation of domestic law.

11 DTCs<sup>57</sup> make no reference to “*Place of Effective Management*” (“PoEM”) under the definition of the term “international traffic.” This is consistent with the old South Africa Model (see further in the discussion of Art.8 in section 2.5.3.).

The Commentary on Article 3 of the OECD Model also provides for an alternative definition of “international traffic” to be used where the contracting states decide to base article 8 of the relevant tax treaty on residence rather than on PoEM.<sup>58</sup> The Contracting States are free on a bilateral basis to insert a reference to residence, in order to be consistent with the general pattern of other Articles. In

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<sup>53</sup> Art.3 (1)(c) Algeria-South Africa Income and Capital Tax Treaty (1998), Treaties IBFD.

<sup>54</sup> See para. 1 OECD Model: Commentary on Article 3 (2014). Models IBFD.

<sup>55</sup> West, C. 2016. *Status Quo of South African Tax Treaty Policy* (南非现行税收协定政策考察), *International Taxation in China*. Issue 11 (ISSN: 2095-6126). Available: SSRN: <https://ssrn.com/abstract=2882413> [2018, 29 July].

<sup>56</sup> See treaties with South Africa: Egypt, UAE, Kuwait, Oman, Qatar, UAE, Turkey and Israel.

<sup>57</sup> See treaties with South Africa: Algeria, Egypt, Cyprus, Israel, Oman, UAE, Belarus, Bulgaria, Turkey, Russia and Slovak Republic.

<sup>58</sup> See para. 5 OECD Model: Commentary on Article 3 (1996).



such a case, the words "an enterprise that has its place of effective management in a Contracting State" should be replaced, by "an enterprise of a Contracting State" or "a resident of a Contracting State".<sup>59</sup>

The term "national" is defined across all treaties yet 10 DTCs<sup>60</sup> deviate from the Models as there is no mention to "*partnership*". The UN Model of 1980 defines the term "national" under Article 24 in contrast with the 1963 and 1977 OECD Model (2016). Partnerships are mentioned separately in the Model comparisons, merely to clarify the matter for countries where it is possible for an entity to be a "person", but not a "legal person".<sup>61</sup> The above two deviations are in line with the old RSA Model (not published).

The OECD Model provides that the term "*person*" includes an individual, a company and any other body of persons. The Commentary on the OECD Model provides that the definition of person includes an unincorporated person that is treated as a body corporate for tax purposes. Such bodies would, therefore, satisfy the requirement of being a person for the purposes of the tax treaty. Regarding trusts, partnerships and similar entities, where these are treated as bodies corporate under the domestic law, they come within the classification of company and would be treated as such for these purposes. The Algerian-South African DTC makes specific mention under their defined term "persons" that the "term also includes a partnership in the case of Algeria."<sup>62</sup> However, the other two North African treaties remain silent in respect of "partnerships." Since partnerships are not expressly excluded in the defined term of "persons" it may be concluded that these DTCs encompass the meaning of "partnerships" within the definition of the term "persons."<sup>63</sup>

South Africa's stated position on this Article notes: "South Africa reserves the right "to include in the definition of "*person*" only those entities which are treated as a taxable unit under the taxation laws in force in the respective Contracting States".<sup>64</sup> The purpose of this addition is explained in the Explanatory Memorandum<sup>65</sup> which says that these words are of "particular relevance to partnerships". This is because partnerships are not regarded as taxable entities in South Africa; they are not separate legal persons and are transparent entities.<sup>66</sup>

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<sup>59</sup> See para. 5 *OECD Model: Commentary on Article 3* (1996).

<sup>60</sup> See treaties with South Africa: Algeria, Belarus, Cyprus, Egypt, Oman, Qatar, Russia, Tunisia, UAE and Ukraine.

<sup>61</sup> See Art. 4 para. 6.3.2, GTTC IBFD.

<sup>62</sup> See Art. 3 para. 1(i) Algeria-South Africa Income and Capital Tax Treaty (1998), Treaties IBFD.

<sup>63</sup> See treaties with South Africa: Algeria, Czech Republic, Poland, Hungary, Russia, Slovak Republic and Romania.

<sup>64</sup> See Positions on Article 3, para 11, *OECD Model Commentary to Article 3* (2014), Models IBFD.

<sup>65</sup> Explanatory Memorandum on the Double Taxation Convention between the Republic of South Africa and the Republic of Cameroon. 2013, South Africa, 18 June 2013. Available: <https://pmg.org.za/committee-meeting/16072/>

<sup>66</sup> It follows that South Africa does not include "partnerships" in the OECD and UN Model definition of "national" in identifying a "legal person".

The term “*company*” defined in the Algerian and Egyptian DTCs with South Africa differs by concluding that a “company” is defined as “a company or body corporate for tax purposes.”<sup>67</sup> This could merely be because the taxing laws of each country do not treat an entity as a body corporate; rather they might treat an entity as a company or corporation. Algeria, Egypt and South Africa refer to a legal entity as a company or corporation in their tax laws.<sup>68</sup>

Under Article 3(1)(l) of the Belarus-South Africa DTC the term “*personal services*” has been defined. This is the only treaty where this definition forms part of this article. Generally, this definition will be seen under Article 14 “Personal services” of the OECD and UN Model’s however, since this article has been omitted from the treaty per OECD updates it appears as if the definition has been incorporated in both Articles 3 and 5.

The Turkey-RSA DTC provides for an additional definition relating to “*legal head office*” under Article 3(1)(f). This is unique to Turkey and does not follow any trend in comparison to the other cluster regions analysed under this dissertation, therefore, proving to be a distinct deviation from the OECD and UN Model. Some countries prefer to include in their treaties a tie-breaker test referring to the place where the head or main office of the company is situated. Generally, this reflects their domestic law position.<sup>69</sup> Turkey reserves the right to use the “registered office” criterion (legal head office) as well as the “place of effective management” criterion for determining the residence of a person, other than an individual, which is a resident of both Contracting States.<sup>70</sup>

### 3.2.2 Residence scope

9 DTCs<sup>71</sup> omit the second sentence of Article 4(1) of the OECD Model.<sup>72</sup> It is not uncommon for countries with a territorial system to exclude this sentence.<sup>73</sup> The aim of the second sentence is to exclude from the definition of “resident of a Contracting State” persons who are not subject to full liability to taxation in one or both contracting states. Strictly excluded are persons who, while treated under the domestic law of that state as resident, are subject to tax only in respect of income from sources in that state.<sup>74</sup>

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<sup>67</sup> See Art.3 Algeria-South Africa Income and Capital Tax Treaty (1998) and see Art. 3 Egypt-South Africa Income and Capital Tax Treaty (1998), Treaties IBFD.

<sup>68</sup> See RSA ITA No. 58 of 1962.

<sup>69</sup> See Art. 4 para 5.2.4.1, GTTC, IBFD.

<sup>70</sup> Art. 4 commentary para. 30, OECD Model 2003, Models IBFD.

<sup>71</sup> See treaties with South Africa: Tunisia, Romania, Russia, Cyprus, Israel, Kuwait, Oman, Qatar and Turkey.

<sup>72</sup> See appendix 4, 3.2.2 for deviation detail.

<sup>73</sup> Obuoforibo, B.R. Article 4: Resident - Global Tax Treaty Commentaries. *Global Tax Treaty Commentaries IBFD*. Para. 2.2.6.1

<sup>74</sup> Art. 4 para. 2.2.6.1, GTTC, IBFD.

Another distinct deviation is noted in the Israel-RSA treaty; an additional provision relating to the term “Oleh”<sup>75</sup> is found under Article 4(2) of the DTC, as seen under appendix 4. This deviation is a country-specific deviation in relation to Israel’s domestic laws of persons being an “Oleh” or an immigrant Israeli.

Three treaties; Kuwait-RSA, Ukraine-RSA and Saudi Arabia-RSA include an additional paragraph which deviates from both the OECD and UN Models with respect to defining a “resident” of a Contracting State, as noted under appendix 4.<sup>76</sup>

### 3.2.3 Permanent Establishment

5 DTCs<sup>77</sup> include under the term “permanent establishment” of Article 5 make reference to “sales store or any premises used as a sales outlet.”<sup>78</sup> Some treaties modify Art. 5(2) of the OECD Model to include additional examples in that, these additions operate as deeming provisions rather than as examples of fixed places of business.<sup>79</sup>

Under the UN Model, the collection of “insurance premiums” constitutes a PE, unlike the OECD Model. However, the concept is discussed in the OECD Commentary to Art. 5, where agencies of foreign insurance companies may not meet the permanent establishment definition, and thus the profits will not be taxed in that state. The commentary permits the inclusion of such a paragraph. The North African (except for Algeria) and Qatari DTC’s with RSA include provisions on “Insurance PE’s”. It is seen as typical practice for developing countries to include provisions present in the UN Model which deviates from the OECD Model. Lennard notes that “The special insurance provision in the UN Model Convention is founded on the view that taxation of insurance profits in the country where the premiums were being paid was desirable and should take place independently of the status of the agent. However, such taxation assumes that the person (employee or representative) through whom premiums are collected and risk insured is present in the country where the risk is located”.<sup>80</sup>

5 DTCs<sup>81</sup> with South Africa follow the UN Model wording, thus deviating from the OECD Model. The deviation provides for a dependent agent situation if the agent maintains stock, even though that

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<sup>75</sup> See Art. 4 para. 2 Israel-South Africa Income and Capital Tax Treaty (1978), Treaties IBFD.

<sup>76</sup> See Art. 4 para 2 Kuwait-South Africa Income and Capital Tax Treaty (2004) and see Art. 4 para 1(b) Saudi Arabia-South Africa Income and Capital Tax Treaty (2005) and see Art. 4 para 1(b) Ukraine-South Africa Income and Capital Tax Treaty (2003), Treaties IBFD.

<sup>77</sup> See treaties with South Africa: Algeria, Egypt, Qatar, Belarus and Ukraine.

<sup>78</sup> Art.5 (2)(f) Algeria-South Africa Income and Capital Tax Treaty (1998), Art.5 (2)(g) Egypt-South Africa Income and Capital Tax Treaty (1998), Treaties IBFD.

<sup>79</sup> Arnold, B.J. 2013. Article 5: Permanent Establishment - Global Tax Treaty Commentaries. *Global Tax Treaty Commentaries IBFD*. Para. 2.2.1.1.5 and see Art. 5 para. 2.2.1.1.5, GTTC IBFD.

<sup>80</sup> Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. 5 *Asia-Pacific Tax Bulletin* 1 (2008)

<sup>81</sup> See treaties with South Africa: Egypt, Tunisia, Oman, Saudi Arabia and Ukraine.

agent does not conclude contracts for the principal. This is founded upon a view that the presence of stock, and the delivery of it by the agent, constitutes a sufficient economic nexus to the host country so as to justify taxation by the host country.<sup>82</sup>

7 DTCs<sup>83</sup> make mention in Article 5 the term “permanent establishment” includes “any other place of ... exploitation of natural resources.”<sup>84</sup> This inclusion deviates from both the UN and OECD Model and it is specifically dedicated to sea bed and coastal areas, making this a country-specific deviation since all countries party to these DTCs are situated next to sea beds and RSA is resource-rich.<sup>85</sup>

The UN Model Convention is known to preserve greater source country taxation rights in Article 5. As such, Article 5(3)(a) of the UN Model Convention has a six-month duration test for building sites (as compared to twelve months in the OECD Model Convention).<sup>86</sup> This approach is observed in 10 DTCs analysed under this dissertation<sup>87</sup> and therefore deviate from the OECD Model. The only exception to this is the Romania-RSA treaty whereby it allows for a 9-month duration. As a result, this treaty deviates from both OECD and UN Model recommendations. The approach taken by the RSA is in line with their position, with respect to the determination of the period for the identification of a construction PE, taken on the OECD Model and with their old RSA Model.

Article 5(3)(b) of the UN Model Convention addresses the so-called “service PE’s” in a way that forms a clear line of demarcation between the UN and OECD approaches. This approach is followed by 11 DTCs<sup>88</sup> which results in a deviation to the OECD Model.

Another observed difference, noted under 5 DTCs,<sup>89</sup> is that the word “delivery” has been omitted from sub. paras. (a) and (b) of the para. 4 list of preparatory and auxiliary activities in the UN Model Convention.<sup>90</sup> This omission is in line with the position South Africa has taken and will allow for source taxation as delivery alone is an activity that can constitute enough economic nexus to the host country.

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<sup>82</sup> Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. 5 *Asia-Pacific Tax Bulletin* 1 (2008)

<sup>83</sup> See treaties with South Africa: Algeria, Tunisia, Belarus, Bulgaria, Ukraine, Kuwait and Qatar.

<sup>84</sup> See Art.5(2) Algeria-South Africa Income and Capital Tax Treaty (1998) and see art. 5(2) Tunisia-South Africa Income and Capital Tax Treaty (1999), Treaties IBFD.

<sup>85</sup> West, Craig, Status Quo of South African Tax Treaty Policy (August 5, 2016).

<sup>86</sup> Art 5(3)(a), UN Model Models IBFD.

<sup>87</sup> See treaties with South Africa: Algeria, Tunisia, Egypt, Bulgaria, Czech Republic, Israel, Kuwait, Oman, Qatar and Saudi Arabia.

<sup>88</sup> See treaties with South Africa: Algerian, Egyptian, Belarus, Bulgaria, Czech Republic, Ukraine, Kuwait, Oman, Qatar, UAE and Saudi Arabia.

<sup>89</sup> See treaties with South Africa: Egyptian, Tunisian, Ukraine, Oman and Saudi Arabia.

<sup>90</sup> Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin* 1. 5

Article 5(6) of the OECD Model differs slightly from Article 5(7) of the UN Model whereby an additional clause, known as the “arm’s length limitation”<sup>91</sup> is added under the UN Model as quoted under appendix 4.<sup>92</sup> The Egyptian-RSA is the only DTC that follows the UN Model with respect to the above, whereas the Algerian and Tunisian DTC omit this second sentence altogether. It is typical practise for developing countries to incorporate aspects of the UN Model.

Romania, Saudi Arabia and Hungary DTCs with RSA have an additional provision under Article 5 which deviates from both the OECD and UN Models. This provision relates to the inclusion of “the sale of goods or merchandise belonging to the enterprise displayed at an occasional temporary fair or exhibition after the closing of the said fair or exhibition” as a PE. These countries tend to have multiple fairs and exhibitions in other Countries thereby making this additional provision a country-specific deviation to the related country and not RSA. Where a fixed place of business is deemed not to be a PE under Article 5(4) of the OECD Model, the exception also applies in respect of the disposal of any movable property forming part of the business property of the fixed place of business at the termination of the enterprise’s activity. For instance, where the exception in subparagraph a) or b) applies to a fixed place of business used to display the merchandise of an enterprise at a trade fair or convention, this exception also applies to the sale of the displayed merchandise at the termination of the fair or convention.<sup>93</sup>

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<sup>91</sup> Art 5 para. 3.5.3, GTTC IBFD.

<sup>92</sup> Art. 5 (7), UN Model, Models IBFD.

<sup>93</sup> Para. 29 *OECD Model: Commentary on Article 5* (2014), Models IBFD.

## CHAPTER 4: DISTRIBUTIVE ARTICLES

### 4.1 Income from immovable property

The primary deviation noted between the OECD and UN Models is noted as follows, per the UN Model:

“The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise *and to income from immovable property used for the performance of independent personal services*.”<sup>94</sup> {*Emphasis added*}

The second sentence of the paragraph is omitted under the OECD Model from the year 2000 as no mention of “independent personal services” is stated. This deviation is in line with the old RSA Model. It is probable that the advantage point on levying taxes lies with the related party and not with the RSA as only 6 DTCs take up the position per the UN Model.<sup>95</sup>

### 4.2 Business profits

It is found that the apportionment rule of Article 7(4) in the OECD Model is absent in 8 DTCs with RSA.<sup>96</sup> However, it is present in all other treaties analysed under this dissertation. Most treaties appear to follow the old RSA Model and agree to the position RSA has taken, as noted in the OECD Model of 2014, by reserving their right to use the previous version of Article 7, *i.e.* the version that was included in the Model Tax Convention immediately before the 2010 update as well as the pre-2010 OECD Model Commentary for the interpretation of Article 7. It is known that none of the North African States utilises such methods of apportionment domestically, the Algerian and Egyptian DTCs allowed wording for this provision by electing to state “Insofar as it has been customary in a Contracting State...”<sup>97</sup> but Tunisia chose to omit it completely as they do not want to tax income from an activity unrelated to an establishment that is not extensive enough to constitute a PE in Tunisia. The Algerian and Egyptian DTCs ensure that difficulties of attribution do not prevent them from, in practice, exercising what may be well accepted and relatively a conservative taxing right.<sup>98</sup>

A further deviation is noted under 6 DTCs<sup>99</sup> when compared to the OECD Model, as these DTCs follow the UN Model by making an additional provision for not allowing deductions made by the PE to the head office of the enterprise.

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<sup>94</sup> Art. 6 para. 4, UN Model, Models IBFD.

<sup>95</sup> Omission noted in the following DTCs: Belarus, Bulgaria, Oman, Qatar, UAE and Ukraine.

<sup>96</sup> See treaties with South Africa: Tunisia, Turkey, Kuwait, Qatar, UAE, Saudi Arabia, Ukraine and Bulgaria.

<sup>97</sup> See Art. 7 Algeria-South Africa Income and Capital Tax Treaty (1998) and see Art. 7 Egypt-South Africa Income and Capital Tax Treaty (1998), Treaties IBFD.

<sup>98</sup> Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin* 1. 5

<sup>99</sup> See treaties with South Africa: Tunisia, Algeria, Kuwait, Oman, Qatar and UAE.

It is submitted that the findings show that majority DTCs concluded by South Africa with countries in West Asian, East European and North Africa primarily follow the wording of Article 7 in the OECD Model.

#### 4.3 Omission of Inland waterways transport and Place of Effective Management

All Contracting States under the DTCs analysed is geographically situated on their coastal continent and as expected all DTCs deviate from Article 8 of the OECD and UN Models because the term “inland waterways” has been purposefully excluded. Similarly, several European States do not include the inland waterways transport in their DTCs due to the geographical irrelevance of the provision, though a few exceptions do exist.<sup>100</sup>

The peculiarity of Article 8 in the OECD Model is that the exclusive right to tax is granted to the state in which the place of effective management (“PoEM”) of where the enterprise is situated. 13 DTCs make no allowance for this.<sup>101</sup> Furthermore, these DTCs make no mention of a home harbour,<sup>102</sup> thereby following the residence criterion. Whereas the remainder DTCs follow the PoEM criterion of taxing rights. It should be noted that most states adopt the “residence” test, even when the PoEM is also situated in the state in which the enterprise is a resident under the internal rules of such states. This is evident in most South African DTCs.

Further, all DTCs (except for Hungary and Israel) include in their provisions on taxing rights over shipping and air transport a clause on rentals pertaining to bare boats and containers which is evidently missing from the respective OECD and UN Models. This indicates that income derived from leasing or rental by leasing companies or financiers is covered by article 8. Profits derived by an enterprise from the lease of containers including storage and detention charges are covered by article 8(1) of the OECD Model to the extent that these activities are either directly connected or ancillary to an enterprise’s operation of ships and aircraft in international traffic.<sup>103</sup> This extension in the provision is also found in the old RSA Model.

The 2 DTCs<sup>104</sup> include an additional provision under Article 8 dealing with interest on funds directly connected with the operation of ships or aircraft in international traffic. The Commentary on Article 8 of the OECD Model clarifies that investment income is covered by article 8 of the OECD Model if it is directly connected with the operation of ships and aircraft, to the extent that the investment which

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<sup>100</sup> Art. 8 para. 2.1.3.2, GTTC IBFD.

<sup>101</sup> See treaties with South Africa: Algeria, Egypt, Cyprus, Kuwait, Oman, Turkey, UAE, Belarus, Bulgaria, Czech Republic, Russia, Slovak Republic and Ukraine.

<sup>102</sup> Art 8 para. 2.1.1, GTTC IBFD.

<sup>103</sup> Para. 9 OECD Model: Commentary on Article 8 (2014), Models IBFD.

<sup>104</sup> See treaties with South Africa: Oman and UAE.

generates such income is an integral part of the carrying on of the business covered by article 8.<sup>105</sup> Similarly, this commentary is covered under the UN Model and states that investment income in respect of shipping companies is subjected to the ordinary treatment of this class of income.<sup>106</sup> The “operation of ships or aircraft” is not defined in the OECD Model or the UN Model.<sup>107</sup> The Oman-RSA DTC includes under article 8 a provision that defines the term as:

“...transportation by sea or by air of passengers, mail, livestock or goods carried on by the owners, lessees or charterers of ships or aircraft...”<sup>108</sup>

This definition promotes a deviation that seems to be a specific feature to the country Oman and can further be found present in its treaties concluded with India and Singapore.<sup>109</sup>

It is noted that developing countries attempt to retain taxing rights in the state where the income arises.<sup>110</sup> The findings of the comparative analysis confirm that the reference to “place of effective management” is replaced with the wording “shall be taxable only”, which indicates that the profits shall be taxed at source. The Commentary to the UN Article 8<sup>111</sup> indicates that some countries were not willing to forgo revenue, however limited, from foreign shipping industries while their own shipping industries were underdeveloped. The commentary further says that ‘the question of such taxation should be left to bilateral negotiations’. These DTCs concluded by South Africa with these countries are essentially giving the source state the right to tax the profits, irrespective of the place of effective management.<sup>112</sup>

A probable purpose of the inclusion of (a) profits from rental of ships and aircraft on a bare boat basis, and (b) the profits from the use of rental containers, is that when a ship or aircraft is leased, fully equipped with crew and supplies, it will be included under Art. 8 whereas if it were leased as “bare boat” then the rent is treated as business profits,<sup>113</sup> and the taxation of the income would fall under Article 7. This is in line with the South African positions taken against Art.8 in the OECD Model. The findings indicated that South Africa holds the position in respect of Art. 8 to preserve its taxing rights at source and therefore deviates from the OECD and UN Models in this aspect.<sup>114</sup>

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<sup>105</sup> Para. 14 OECD Model: Commentary on Article 8 (2014), Models IBFD.

<sup>106</sup> Para. 11 UN Model: Commentary on Article 8 (2011), Models IBFD.

<sup>107</sup> Art. 8 para. 5.1.2.1.1, GTTC IBFD.

<sup>108</sup> See Art. 8 para. 5 Oman-South Africa Income and Capital Tax Treaty (2002), Treaties IBFD.

<sup>109</sup> See treaties with Oman: India and Singapore.

<sup>110</sup> 2011. *United Nations Model Double Taxation Convention between Developed and Developing Countries*. New York. United Nations.

<sup>111</sup> Section 4 *UN Model: Commentary on Article 8* (2008).

<sup>112</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)

<sup>113</sup> Olivier, L. and Honiball, M., *International Tax, a South African Perspective*, 2011, 5<sup>th</sup> Edition.

<sup>114</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)



#### 4.4 Associated businesses

The Egyptian-RSA DTC appears to be the only treaty that significantly differs, due to two additional provisions which are not included in either the OECD or UN Models. The first deviation provides for a timing limit which restricts the parties of the DTCs from enforcing paragraph 2 of Article 9.<sup>115</sup> The second deviation limits paragraph 2 and 3 in the “case of fraud, wilful default and neglect”.<sup>116</sup> The two additional paragraphs noted above are likely to be country-specific by imposing *de facto* as an additional penalty in the event of a serious default and further restricting adjustments in the case of a non-serious default. Further, Israel: RSA DTC deviates from the OECD Model as it omits paragraph 2 altogether.

The UN Model deviates from the OECD Model by the insertion of paragraph 3 under Article 9. Art. 9(3) of the UN Model Convention provides that the provisions of Para. 2 (providing for a “correlative adjustment” to be made by one country following adjustment by the treaty partner country, to avoid double taxation) “shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default”.<sup>117</sup> Those treaties opposing such a provision say the penalties for such activities should be as provided by law specifically, and double taxation should not be imposed *de facto* as an additional penalty.

“Since 1997 to the 2014 OECD Model the South African position, is to reserve the right to not require an adjustment in terms of article 9(2) but rather to leave this to the discretion of the Contracting State”.<sup>118</sup>

A distinct wording difference is found in Article 9 of the Algerian and Tunisian DTCs with the RSA, whereby the treaty provides for a definitive right (“shall”) rather than an implied possibility (“may”) (which the Models provide) of including those profits derived per Art.9(1) in the total profits of the enterprise to be taxed accordingly. Similarly, paragraph 2 of the articles in the treaty provide for a possibility (“may”) rather than a definitive right (“shall”) to make an appropriate adjustment to the amount of the tax charged by the other State. The RSA position on Art. 9 is that it reserves the right to replace “shall” with “may”, which implies the RSA is not obliged to make an adjustment under arms-length principles.

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<sup>115</sup> See Art. 9 para. 3 Egypt-South Africa Income and Capital Tax Treaty (1998), Treaties IBFD.

<sup>116</sup> See Art. 9 para. 4 Egypt-South Africa Income and Capital Tax Treaty (1998), Treaties IBFD.

<sup>117</sup> See para. 1.5 Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin* 1.

<sup>118</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)

The analysis confirms the view of Lennard, in that majority of the treaties under this dissertation, which have been concluded by developing countries, preferred the provisions of the OECD Model in this aspect. This seems to be a global trend rather than a specific pattern for South Africa.

#### 4.5 Dividends, Interest and Royalties

The contracting parties analysed under the North African DTC's are developing countries which tend to follow the UN Model limitations when setting a threshold on withholding taxes under Article 10, 11 and 12. Developing countries are inclined to be net capital importers rather than exporters.<sup>119</sup> A trend is noted in the UN Model which provides for no limitations but rather offers negotiating power between states.

The tables on page 25 illustrate how sporadic the negotiating power of each State is with regards to withholding taxes on dividends. The only trend that can be determined is that the West Asian and North African DTC's primarily follow the UN Model since their percentage thresholds are based on bilateral negotiations with no limitations. However, the East European, except for Ukraine, Russia and Romania follow the OECD Model thresholds.

It is noted, under the first sentence of Article 10(3) of the OECD Model refers to "‘jouissance’ shares or ‘jouissance’ rights, mining shares, founders’ shares". Many countries limit or modify the additional references, as they are unknown in domestic law, as seen with 15 DTCs.<sup>120</sup> This reiterates the South African position taken when compared to the old RSA Model.

Algeria-RSA is the only DTC that follows the withholding tax limitations on interest per Article 11, set by the OECD Model, whereas Egypt and Tunisia follow the UN Model.

The North African DTCs provide for an additional clause under Article 11 allowing each State to exempt from taxes interest arising from or paid to the Government of the State, a political subdivision or a local authority. Some states do not tax income derived or made by other states and some of their wholly-owned entities, such as the central bank. Such an exemption may apply at least when such income is derived from activities of a governmental nature. This exemption may be based on a domestic tax law provision or on a treaty provision. The OECD recognizes this practice and recommends that states may include a specific paragraph providing such exemption in the Interest Article of their bilateral tax treaties.<sup>121</sup>

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<sup>119</sup> See para. 1.6 Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin 1*.

<sup>120</sup> See treaties with South Africa: Algerian, Egyptian, Saudi Arabian, UAE, Qatar, Oman, Cyprus, Belarus, Bulgaria, Czech Republic, Poland, Romania, Russia, Slovak Republic and Ukraine.

<sup>121</sup> Art. 11 para. 3.2.1.2.1, GTTC IBFD.

The UN Model also recognizes that interest income received by government agencies should be exempt from source state tax; as such an exemption would facilitate the financing of development projects, especially in developing countries.<sup>122</sup>

Resembling the distinct difference found under Article 9 and Article 12 of the North African DTCs differ from the OECD and UN Model by implying a possibility (“may”) of taxation in relation to Royalties arising in the Contracting States rather than a definitive option (“shall”) given by the Models.

Article 12 (Royalties) of the UN Model Convention provides for source country taxation of royalties. This is an approach not provided for in Art. 12 of the OECD Model Convention itself. Lennard notes that such an approach is premised upon the idea that the country of use of intellectual (including industrial) property has a right to tax profits from such use accruing to the intellectual property owner.<sup>123</sup>

It is further noted that the majority of the DTCs include paragraph 5 of Article 12 of the UN Model which is omitted in the OECD Model. This provision describes two sourcing rules. Domestic legislation often imposes tax upon royalties where they are paid by a PE<sup>124</sup> or fixed base located within a given state’s<sup>125</sup> jurisdiction, although some countries, especially developing countries, may not do so, and may therefore create opportunities for base erosion.<sup>126</sup>

NORTH AFRICA									
Type: Dividends	Gross amount	Capital held	Other cases	Type: Interest	Gross amount	Other cases	Type: Royalties	Gross amount	Other cases
Algeria - 1996	10%	25%	15%	Algeria - 1996	10%	10%	Algeria - 1996	10%	10%
Egypt - 1996	15%	0%	15%	Egypt - 1996	12%	12%	Egypt - 1996	15%	15%
Tunisia - 1998	10%	0%	10%	Tunisia - 1998	5%	12%	Tunisia - 1998	10%	10%
Type: Dividends	Gross amount	Capital held	Other cases	Type: Interest	Gross amount	Other cases	Type: Royalties	Gross amount	Other cases
OECD MC	5%	25%	15%	OECD 1996	10%	10%	OECD 1996	n/a	n/a
UN MC	x%	10%	x%	UN 1980	x%	x%	UN 1980	x%	x%

<sup>122</sup> Para. 16 UN Model: Commentary on Article 11 (2011), Models IBFD.

<sup>123</sup> See para. 1.6 Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin 1*.

<sup>124</sup> See treaties with South Africa: North Africa, West Asia (excluding Cyprus and East Europe

<sup>125</sup> See treaties with South Africa: Israel, Poland, Czech Republic, Egypt and Slovak

<sup>126</sup> Art 12 para. 3.3.2.3.1, GTTC IBFD.

WEST ASIA									
Type: Dividends	Gross amount	Capital held	Other cases	Type: Interest	Gross amount	Other cases	Type: Royalties	Gross amount	Other cases
Turkey - 2003	10%	25%	15%	Turkey - 2003	10%	n/a	Turkey - 2003	10%	n/a
Cyprus - 1996	n/a	n/a	n/a	Cyprus - 1996	n/a	n/a	Cyprus - 1996	n/a	n/a
Israel - 1977	25%	n/a	n/a	Israel - 1977	25%	n/a	Israel - 1977	15%	n/a
Kuwait - 2003	n/a	n/a	n/a	Kuwait - 2003	n/a	n/a	Kuwait - 2003	10%	n/a
Oman - 2000	n/a	n/a	n/a	Oman - 2000	n/a	n/a	Oman - 2000	n/a	n/a
Qatar - 2014	5%	10%	10%	Qatar - 2014	10%	n/a	Qatar - 2014	5%	n/a
UAE - 2014	5%	10%	10%	UAE - 2014	10%	n/a	UAE - 2014	10%	n/a
Saudi - 2005	5%	10%	10%	Saudi - 2005	5%	n/a	Saudi - 2005	10%	n/a
Type: Dividends	Gross amount	Capital held	Other cases	Type: Interest	Gross amount	Other cases	Type: Royalties	Gross amount	Other cases
OECD MC	5%	25%	15%	OECD 2003	10%	10%	OECD 2003	n/a	n/a
UN MC	x%	10%	x%	UN 1980	x%	x%	UN 1980	x%	x%

  

EAST EUROPE									
Type: Dividends	Gross amount	Capital held	Other cases	Type: Interest	Gross amount	Other cases	Type: Royalties	Gross amount	Other cases
Belarus - 2000	5%	25%	15%	Belarus - 2000	5%	10%	Belarus - 2000	5%	10%
Ukraine - 2003	5%	20%	15%	Ukraine - 2003	10%	n/a	Ukraine - 2003	10%	n/a
Bulgaria - 2003	5%	25%	15%	Bulgaria - 2003	5%	n/a	Bulgaria - 2003	5%	10%
Czech - 1996	5%	25%	15%	Czech - 1996	n/a	n/a	Czech - 1996	10%	n/a
Poland - 1992	5%	25%	15%	Poland - 1992	10%	n/a	Poland - 1992	10%	n/a
Hungary - 1992	5%	25%	15%	Hungary - 1992	n/a	n/a	Hungary - 1992	n/a	n/a
Russia - 1992	10%	30%	15%	Russia - 1992	10%	n/a	Russia - 1992	n/a	n/a
Slovak - 1996	5%	25%	15%	Slovak - 1996	n/a	n/a	Slovak - 1996	10%	n/a
Romania - 1992	15%	n/a	n/a	Romania - 1992	15%	n/a	Romania - 1992	15%	n/a
Type: Dividends	Gross amount	Capital held	Other cases	Type: Interest	Gross amount	Other cases	Type: Royalties	Gross amount	Other cases
OECD MC	5%	25%	15%	OECD 1996	10%	10%	OECD 1996	n/a	n/a
UN MC	x%	10%	x%	UN 1980	x%	x%	UN 1980	x%	x%

With respect to dividends, the RSA reserves its rights to the determination of the rates of limiting the withholding tax and the minimum qualifying threshold for the reduced rates. In South African domestic legislation, withholding tax on dividends took effect from 1 April 2012, replacing secondary tax on companies. A trend that is evident in South Africa's tax treaties to provide for a limit of tax if the recipient is the beneficial owner and specify the percentage of the share ownership.

South Africa has no recorded position with respect to the Interest Article in the OECD Model. However, Article 11(1) of the South African Model states that interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State, provided such resident is the beneficial owner of the interest. This position was a result of the South African domestic tax law which did not tax interest accrued to non-residents, from a South African source. Later, the South African domestic tax law was amended and now allows for interest withholding tax on interest accruing to non-residents and therefore subsequent treaties provide a percentage limit for the source state to tax interest where the recipient is the beneficial owner.

South Africa's position is to extend the definition of royalties analogous to paragraph 5 of article 11. The former South African Model uses the UN Model 'Royalties' article. A trend in South African tax

treaties is that the wording follows the UN Model, and provides for a non-exclusive taxing right in the state where the taxpayer is a resident.<sup>127</sup>

#### 4.6 Capital gains

Similar to the deviations noted under Article 8 above, Article 13 and 15 pertaining to “Capital gains” and “Dependent personal services” respectively, the North African, West Asian and East Europe (except for Russia and Slovak *as this provision has been deleted for the respective treaties*) DTCs, omit any references to “boats engaged in inland waterways transport.”<sup>128</sup> This deviation is purely due to the geographical positioning of the states.

Furthermore, Article 13 of 8 DTC’s<sup>129</sup> analysed deviates from the UN Model as these DTC’s omit paragraphs four and five pertaining to “Gains from the alienation of shares of capital stock...”<sup>130</sup> and “Gains from the alienation of shares other than those mentioned in paragraph 4...”<sup>131</sup>

The only DTC that conforms to the UN Model Article 13(4) and 13(5) (which directly causes a deviation to the OECD Model) is the Egypt-South Africa treaty. These clauses allocate a greater scope of taxing rights to the source state than the OECD Model. The residence state has implicit residual rights to tax gains under article 13(1), 13(2) and 13(4) of the OECD Model, however, the Egypt-RSA treaty deviates from this and provides for source-based taxation as noted in Article 5(5):

“... may be taxed in the Contracting State where the income arises.”

It should be noted, however, that even though the source state has the right to tax the gains, it may choose not to exercise such right. The domestic law of some countries generally does not tax capital gains realised by non-residents, unless the gains are derived from certain specified property.<sup>132</sup> Furthermore, this prevents taxpayers from realising double non-taxation.

#### 4.7 Independent personal services

It is noted that 10 DTCs<sup>133</sup> follow the UN Model wording as they include the clause pertaining to both the traditional threshold of a fixed base and the presence threshold of 183 days. These treaties marginally deviate from the UN Model as they omit paragraph 1(c) of Article which relates to the base erosion approach. It should be noted that Article 14(1)(c) of the UN Model was deleted as claiming states thought that a monetary threshold would become meaningless by reason of inflation

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<sup>127</sup> “Royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State may be taxed in that other State”.

<sup>128</sup> Art. 13 para. 3 (1996), OECD MODEL Art. 13 para. 3 (1998), Models IBFD.

<sup>129</sup> See treaties with South Africa: Algerian, Tunisian, Romanian, Poland, UAE, Kuwait, Israel and Cyprus.

<sup>130</sup> Art. 13 para. 4, UN Model (1980), Models IBFD.

<sup>131</sup> Art. 13 para. 5, UN Model (1980), Models IBFD.

<sup>132</sup> Art. 13 para. 2.1.1.1, GTTC IBFD.

<sup>133</sup> See treaties with South Africa: Algeria, Tunisia, Egypt, Czech Republic, Slovak Republic, Turkey, Cyprus, Israel, Kuwait and Saudi Arabia

and would limit the import of valuable services in the source states. Research also demonstrated that this provision was inserted in only 6% of the tax treaties signed between 1980 and 1997.<sup>134</sup>

The findings, as noted in appendix 4, confirm a pattern in that the treaties concluded by RSA with countries in West Asia, North Africa and East Europe follow the UN Model which retained the provision for “independent personal services” as appose to the OECD Model<sup>135</sup> that deals with income derived from Independent Personal Services under Articles 5 (the “PE test” under Article 5 replaced the “fixed based test” in Article 14) and 7.<sup>136</sup> The only exceptions to this pattern were treaties concluded with Belarus, Bulgaria, Ukraine, UAE, Qatar and Oman.

#### 4.8 Dependent personal services omission on PoEM

In line with the deviations noted under Article 8 above, majority of the DTCs analysed deviate from the OECD and UN Model by excluding the wording in paragraph 3 relating to “PoEM” as these states rely on residence-based taxation.

In addition, 4 DTCs<sup>137</sup> apply a clause relating to taxation on nationality whereby it provides exclusive taxing rights to a national and employee of an enterprise in the Contracting State operating in air international traffic to the State of the national. This deviates from both OECD and UN Model.

It is interesting to note that under Article 15(4) of the Nordic Convention (1996), taxation in the nationality of the ship and applies, with some adaptations, also to aircraft, consistent with the reservations included by Denmark, Norway and Sweden to the OECD Model in respect of employment exercised aboard aircraft operating in international traffic under the air transport consortium Scandinavian Airlines System (SAS) is applied.<sup>138</sup> This is in line with the positions taken by Norway, Denmark and Sweden and is clearly not a South African position.

#### 4.9 Directors fees

The treaties analysed primarily follow the wording per the OECD Model. This Article, however, deviates from the UN Model since it extends its scope of this Article by including both directors and “high-level managers”. This is based on the principle that where a top-level managerial position of a company resident in a contracting state is occupied by a resident of the other contracting state, the remuneration paid to that official should be subject to the same principles as directors’ fees. The term

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<sup>134</sup> Para. 8 UN Model: Commentary on Article 14 (2011), Models IBFD.

<sup>135</sup> OECD Model of 2003, Models IBFD.

<sup>136</sup> Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin* 1. 7

<sup>137</sup> See treaties with South Africa: Kuwait, UAE, Qatar and Saudi Arabia.

<sup>138</sup> Para. 15 OECD Model: Commentary on Article 15 (2014); art. 15(4) Nordic Convention (1996), Treaties IBFD; and art. III Protocol (2008), Treaties IBFD, to the Nordic Convention (1996), Treaties IBFD and *See* article 15(4) of the Nordic Convention (1996), Treaties IBFD.

“top-level managerial position” in this respect refers to a limited group of positions that involve primary responsibility for the general direction of the affairs of the company, apart from the activities of the directors.<sup>139</sup>

Moreover, “other similar payments”<sup>140</sup> is replaced with “Salaries, wages and other similar remuneration,”<sup>141</sup> in the UN Model, making the apportionment unnecessary for top-level managerial officials and preventing the application of other provisions, such as, in particular, articles 7 and 15 in respect to all income remunerating persons. The possible reasons for this difference can relate to the objective of ensuring that executive directors are also covered by article 16 of the UN Model, which, in the absence of a dedicated clause, would have been, at least, doubtful.<sup>142</sup>

5 treaties make provision for an additional clause, as noted under appendix 4.<sup>143</sup> Some tax treaties include clauses that treat directors’ fees as income from employment, regardless of whether the director is an employee of the company. The rationale for this type of clause may differ and consider the fact that several states require employee participation on boards. In the presence of this type of clause, specific difficulties may arise as to the identification of the place in which the director operates in such a capacity, which must be addressed in the light of the interpretation of the treaty provision on income from employment.<sup>144</sup>

#### 4.10 Entertainers and sportsmen

It is observed that all treaties caption Article 17 as “Entertainers and sportsmen” whereas the OECD Model titles Article 17 as “Artistes and sportsmen” and UN Model titles Article 17 as “Income earned by entertainers and athletes.” The treaty wording purely reflects the South African assumed position to maintain a more gender-neutral language.<sup>145</sup>

12 DTCs<sup>146</sup> deviate, from both OECD and UN Model as it includes an additional provision that exempt taxes “if the visit to the State is supported wholly or mainly by public funds...”<sup>147</sup> The Commentary on Article 17 of the OECD Model suggests the option of granting the residence state the exclusive right to tax income from performances subsidized from public funds.<sup>148</sup>

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<sup>139</sup> See para. 1.9 Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin* 1. 7

<sup>140</sup> Art. 16 para. 1, OECD Model, Models IBFD.

<sup>141</sup> Art. 16 para. 2, UN Model, Models IBFD.

<sup>142</sup> Art. 16 para 1.2.4, GTTC IBFD.

<sup>143</sup> See treaties with South Africa: Israel, Russia, Romania, Hungary and Poland.

<sup>144</sup> Art. 16 para. 3.2, GTTC IBFD.

<sup>145</sup> Art. 17 para 1.2.3.4.2, GTTC IBFD.

<sup>146</sup> See treaties with South Africa: Algeria, Cyprus, Kuwait, Oman, Qatar, Saudi Arabia, Turkey, UAE, Hungary, Poland, Slovak Republic and Ukraine.

<sup>147</sup> See Art. 17 para. 3 of the Algerian DTC, Treaties IBFD

<sup>148</sup> Para. 14 *OECD Model: Commentary on Article 17* (2014), Models IBFD.

The purpose of the deviation is to limit the application of article 17 in respect of source taxation and secure the exclusive taxing right for the residence state. The reason for adopting this restriction is to avoid the need to increase public subsidies for cultural and sports events because of taxes imposed by a foreign state.<sup>149</sup>

An option was also proposed for article 17(3) of the OECD Model, excluding the application of this provision to events supported from public funds. The OECD acknowledged that unlimited taxation in the source state could impede international cultural exchanges and suggested a clause securing the exclusive taxing right of the residence state where the visit of artistes or sportsmen is subsidized from public funds of one or both contracting states.<sup>150</sup>

The OECD has acknowledged that unlimited source taxation of entertainers and sportspersons could, in some cases, impede cultural exchange. Accordingly, in order to overcome the disadvantage created by the rigid rules of article 17 of the OECD Model, some states may wish to limit its application to activities of a business nature.<sup>151</sup> The reason for limiting article 17 of the OECD Model to self-employed entertainers and sportspersons also lies in the belief that artistes and players engaged under an employment contract do not have the tendency or ability to conceal their income, as their employers declare their earnings and withhold taxes.<sup>152</sup>

Further deviations are noted under the Romania treaty, the purpose of article 17(3) is to limit the application of article 17 in respect of source taxation and secure the exclusive taxing right for the residence state, whereby provisions for “Income derived from activities performed within the framework of cultural exchanges established under cultural agreements...”<sup>153</sup> is provided for. The reason for adopting this restriction is to avoid the need to increase public subsidies for cultural and sports events because of taxes imposed by a foreign state.<sup>154</sup>

#### 4.11 Pensions

The recorded RSA position, per OECD, is that RSA reserves the right to include in paragraph 1 of Article 18 an explicit reference to annuities.<sup>155</sup> 16 treaties<sup>156</sup> analysed follow the UN Model by assigning the country of residence the exclusive right to tax pensions *and other similar remunerations and annuities* thereby deviating from the OECD Model. {*Emphasis added*}.

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<sup>149</sup> Art. 17 para. 3.2.1.2.1, GTTC IBFD.

<sup>150</sup> Para. 14 OECD Model: Commentary on Article 17 (1992).

<sup>151</sup> Para. 2 OECD Model: Commentary on Article 17 (2014).

<sup>152</sup> Art. 17 para. 3.2.1.1.1, GTTC IBFD.

<sup>153</sup> DTC Art. 17 para. 3 of the Romanian DTC, Treaties IBFD.

<sup>154</sup> Art. 17 para. 3.2.1.2.1, GTTC IBFD.

<sup>155</sup> The 2014 OECD Model is available online at <http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/modeltax-convention-on-income-and-on-capital-2015-full-version9789264239081-en#page1>

<sup>156</sup> See treaties with South Africa: All treaties per para. 1.5 except Israel, Hungary, Czech Republic and Russia.



The OECD Model does not include a specific provision addressing the treatment of annuities that are not paid in respect of past employment.<sup>157</sup> In the absence of such a provision, annuities would be covered by article 21.<sup>158</sup> Accordingly, under the OECD Model, annuities would be taxed exclusively in the state of residence of the recipient. The treaties which provide for annuities most likely include annuities as part of Article 18 to ensure that it does not automatically become subject to source state taxation thereby ensuring exclusive residence state taxation.<sup>159</sup>

Both the OECD and UN Model provides for taxation on income derived from pension in respect of “past employment,” however the North African, West Asian and East European treaties (except for Bulgaria, Czech Republic, Hungary and Israel) omit this provision and extend taxing rights to all pensions. The most likely reason for this is the avoidance of any discontinuities between Article 18 and 21 and to ensure a residence-based taxation is enacted.

Of the 20 treaties, 15 contain the definition for annuities, which is not present in the OECD or UN Model. In South Africa, retirement annuity funds are a form of pension fund, and if this annuity is not included under the pension’s article, it could be taxed as other income. This inclusion is in line with the old RSA Model and the position RSA has taken with the OECD.

6 DTCs make provisions under Article 18 for “social security” payments, which is another deviation noted from the OECD Model.<sup>160</sup> The OECD Model does not include a specific provision regarding social security benefits. Accordingly, social security pension benefits will be covered by article 18 (unless paid in respect of prior governmental service and hence covered by article 19(2)) if paid in respect of prior employment.<sup>161</sup> It can be deduced that “pensions under public scheme” and “social security” payments (see UN Model Art.16(2))<sup>162</sup> appear to relate to the domestic law of the other State and do not appear in the South African Model or South African domestic law.<sup>163</sup>

#### 4.12 Government services

No significant deviations are noted under Article 19 except for the DTC with the UAE, whereby an additional paragraph is recorded. See appendix 4 for detail.<sup>164</sup>

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<sup>157</sup> Para. 3 *OECD Model: Commentary on Article 18*.

<sup>158</sup> See sec. 5.1.1.1. GTTC Chapter on Article 21.

<sup>159</sup> Art. 18 para. 3.1.3.2, GTTC IBFD.

<sup>160</sup> See treaties with South Africa: Ukraine, Bulgaria, Turkey, Kuwait, UAE and Saudi Arabian.

<sup>161</sup> Para. 24 *OECD Model: Commentary on Article 18*, Models IBFD.

<sup>162</sup> UN Model Double Taxation Convention between Developed and Developing Countries (2011), Models IBFD.

<sup>163</sup> Para. 11 *OECD Model: Commentary on Article 18 (2014)*, Models IBFD.

<sup>164</sup> Art. 19 para. 4 of the UAE DTC. Treaties IBFD.

#### 4.13 Students

The Algerian, Egyptian and Saudi Arabian DTCs follow the UN Model wording whereas the remaining DTCs, except for Hungary, follow the general concept of the OECD Model concerning Students. The UN Model (1980) included in article 20(2) addresses the treatment of grants, scholarships and remuneration from employment not covered under article 20(1). Under this provision, the taxing rights of the study State were further restricted by granting student's access to similar exemptions, reliefs and reductions as those available to resident individuals in respect of grants, scholarships and remuneration from employment not covered in article 20(1) of the UN Model (1980).<sup>165</sup>

The provision acknowledged the fact that, especially for students originating from less developed economies, the payments that they received in respect of their maintenance, education and training and which were exempt under article 20(1) of the UN Model, often did not cover all of the costs incurred by the student in staying in the host state. Students typically, therefore, had to resort to additional sources of income, primarily from employment performed in the host State.<sup>166</sup> There appear to be some isolated deviations, such as Hungary which limits the tax exemption to USD 2000.<sup>167</sup>

#### 4.14 Other income

The UN Model provides for an additional clause allowing the country of source to tax items of income that has not been dealt with in foregoing articles.<sup>168</sup> 7 DTCs follow the wording provided by the UN Model, thus, causing a direct deviation from the OECD Model which grants taxing rights to the country of residence.<sup>169</sup> South Africa's recorded position is that it wishes "to maintain the right to tax income arising from sources in their own country".<sup>170</sup> From the findings, it can be noted that the South African treaties analysed under this dissertation favour the OECD approach with regards to *other income*.

Other minor deviations are seen under the Russia, Romania and Israel whereby these treaties follow the general concept of paragraph 1 of the 1963 OECD Model. It is observed that paragraph 2 of the later OECD Models was added from the 1977 Model. This paragraph provides for an exception from the provisions of paragraph 1. There is no South African recorded position or reservation, thereby implying the position held in the treaty was that of the other State.

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<sup>165</sup> Art. 20 para. 3.2.2, GTTC IBFD.

<sup>166</sup> The purpose of article 20(2) of the *UN Model* (1980) in granting an exemption primarily to income from employment earned by students in the host state is acknowledged in paragraph 5 of the UN Model: Commentary on Article 20 (2011).

<sup>167</sup> Art. 20 of the Hungary DTC, Treaties IBFD.

<sup>168</sup> Lennard, M. 2008. The UN Model Tax Convention as Compared with the OECD Model Tax Convention – Current Points of Difference and Recent Developments. *Asia-Pacific Tax Bulletin* 1. 9

<sup>169</sup> See treaties with South Africa: Algeria, Tunisia, Egypt, Oman, Qatar, Saudi Arabia and Ukraine.

<sup>170</sup> Positions on Article 21, OECD Model (2014), Models, IBFD.

## CHAPTER 5: ELIMINATION OF DOUBLE TAXATION

North African, Romanian, Czech Republic and Israeli treaties include a tax sparing provisions that promote economic development with the aid of grant monies given by the other State. This is purely a developing country trait which is present in majority non-member OECD country tax treaties. When a tax sparing agreement forms part of the treaty, it is invariably accompanied by tax concessions in the form of credits offered by the "developing" or "emerging" country. The incentive for taxpayers in the "developed" country is to invest in the emerging country.

The governments of many developing countries seek to attract inbound foreign direct investment (FDI) through the use of tax incentives for multinational corporations (MNCs). The effectiveness of these tax incentives depends crucially on MNCs' residence country tax regime, especially where the residence country imposes worldwide taxation on foreign income.

The tax sparing provision contained in the agreement with Romania benefits residents of both countries. However, the tax sparing provision contained in the agreement with Israel applies to only the defunct undistributed profits tax. These countries operate on a worldwide tax system which subjects them to the home country corporation tax.

Based on the tax sparing provision contained under the North African treaties, it is reasonable to conclude that the provision was included to the benefit of the other State. Thus, to the extent that there may be a specific incentive to provide infrastructure in a specific African country, a South African resident will still be taxed on the income derived from such project notwithstanding that there may be no income tax leviable in the African country concerned.

Oguttu's findings reiterate the above sentiments that "South Africa has also stated its OECD non-member country position that it reserves the right to add tax sparing provisions in relation to the tax incentives that are provided for under its national laws. To date, South Africa has 15 comprehensive tax treaties in force that contain tax sparing provisions. The first one entered into force with Israel in 1980 (date of entry into force, signed 1978), followed by those with Romania, Thailand, Mauritius, Ireland, Egypt, Pakistan, Tunisia Algeria, Uganda, Greece, Seychelles, Botswana, Ethiopia and the last with Mozambique in 2009 (date of entry into force, signed 2007)".<sup>171</sup>

The OECD Commentary observes that some states grant tax incentives to attract foreign investment,<sup>172</sup> however, the Commentary also notes that the tax sparing provisions, constitute "a

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<sup>171</sup> A.W. Oguttu, *The Challenges of Tax Sparing: A Call to Reconsider the Policy in South Africa*, 65 Bull. Intl. Taxn. 1 (2011), Journals IBFD.

<sup>172</sup> Para 72. *OECD Commentary Article 23*, Models IBFD.

departure from the provisions of Article 23.<sup>173</sup> West notes that the RSA Model adopts the credit method as a preferred method to eliminate double taxation and his sentiments are echoed through the detailed analysis of the 20 treaties analysed. The South African treaties analysed under this dissertation appear consistent with that of the OECD or UN Models.

## 5.1 SPECIAL PROVISIONS

### 5.1.1 Non-discrimination

It is noted that paragraphs 2 and 4 which consider non-discrimination of taxpayers in respect of “stateless persons” and protection against discrimination by the taxpayer’s home state i.e. the residence state of the person paying the disbursement or owing the debt, have been omitted from all the DTCs, except for Ukraine which predominantly follows the OECD Model in respect of Article 24.

Additionally noted, 7 DTCs<sup>174</sup> include an extra paragraph that is not found in the body of either the OECD or UN Model’s, as stated under appendix 4.<sup>175</sup>

The deviations noted above are only of a historical significance and refers to the period where South Africa levied Secondary Tax on Companies on resident companies. The increased rate was used to manage tax competition.<sup>176</sup> South Africa has changed its laws regarding Secondary Tax and therefore subsequent treaties would not illustrate these deviations.

### 5.1.2 Exchange of information

The North African, East European and West Asian DTCs follow the wording of Article 26 “Exchange of information” as drafted by the OECD Model. The primary difference between the OECD and UN Model is the inclusion in the UN Model (1980) of an explicit statement that the treaty parties should develop protocols and practices for their information exchange (last sentence of Article 26(1) of the UN Model (1980)).<sup>177</sup>

The treaties concluded with Turkey, Qatar and the UAE includes additional paragraphs relating to domestic interest in the information requested by the other Contracting State and “to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”<sup>178</sup> “Thus, paragraph 5 overrides paragraph 3 of the DTCs to the extent that paragraph 3

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<sup>173</sup> Para 74. *OECD Commentary Article 23*, Models IBFD.

<sup>174</sup> See treaties with South Africa: Ukraine, Egypt, Belarus, Bulgaria, Israel, Kuwait and Turkey.

<sup>175</sup> Art. 22 para. 6 of the Ukraine DTC, Treaties IBFD.

<sup>176</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)

<sup>177</sup> Art. 26 para. 1.2.4, GTTC IBFD.

<sup>178</sup> See treaties with South Africa: Turkey, Qatar and UAE.

would otherwise permit a requested Contracting State to decline to supply information on grounds of bank secrecy.”<sup>179</sup>

### 5.1.3 Mutual agreement procedures and Assistance in recovery/collection of taxes

No significant deviations were noted under the treaties analysed in this dissertation. However, it is noted that only a few treaties include the assistance in recovery (Art.27) article.<sup>180</sup> This article is not present in the comparative OECD and UN Models. The first time a Model acknowledges such a provision is in the OECD 2003 and UN 2011.

Article 27 of the OECD Model was only incorporated into the OECD Model in 2003. The reason for not having an article 27 relates to the “revenue rule”, which is widely recognized in international jurisprudence. The revenue rule is based on the principle of sovereignty, where a country will not generally assist in the collection of another country’s tax as the debt is not enforceable in its (requested country) jurisdiction. Collection of taxes and implementation of conservancy measures is limited to the territory of a state as it is an act of sovereignty of that state. However, states can agree on a bilateral or multilateral basis to assist one another whereby the revenue rule is abrogated.<sup>181</sup>

The possibility that Algeria and the RSA included this tax provision in their treaty could be due to them being in close proximity to each other or having regular trading relationships or strong political ties would regulate the assistance in collection of taxes by multilateral means. Furthermore, the Convention on Mutual Administrative Assistance in Tax Matters (CoE-OECD Mutual Assistance Treaty) (1988), which has been signed by many states (OECD member and non-member countries after the protocol entered into force), such as the Southern African Development Community (SADC) Multilateral Agreement on assistance in Tax Matters<sup>182</sup> may strongly be a contributing factor to why the DTC contains an article on *Assistance in the collection of taxes*.

A further deviation lies in the Tunisia-South Africa DTC whereby a provision relating to “Limitation of benefits” (“LOBs”) is defined under Article 27 of the treaty. This provision is not present in either tax Models of the OECD or UN. The Commentary on Article 1 of the OECD Model also contemplates a variety of circumstances in which there might be “improper use” of a tax treaty.<sup>183</sup> Implementing LOBs in a DTC is one way to ensure the prevention of treaty abuse by parties.

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<sup>179</sup> OECD Commentaries 2014, Article 26 paragraph 19.11, IBFD accessed 27 December 2018

<sup>180</sup> See treaties with South Africa: Algeria and Ukraine.

<sup>181</sup> Art. 27 para. 1.1.2, GTTC IBFD.

<sup>182</sup> Art. 27 para. 1.1.2, GTTC IBFD.

<sup>183</sup> Para. 19 *OECD Model: Commentary on Article 1* (2014), Models IBFD.

#### 5.1.4 Later Articles: Members of diplomatic missions and consular posts, Entry into force and Termination

There were no significant deviations noted under the treaties analysed in this dissertation.

## CHAPTER 6: ADDITIONAL ARTICLES

Besides the standard Model articles noted above, certain South African treaties included special articles. These are generally isolated and therefore are a direct departure from the face of the OECD and UN Models. They do not reflect the South African position.<sup>184</sup>

### 6.1.1 Technical fees

The Tunisian DTC includes an Article on “Technical fees” which is not evident in either the OECD or UN Model (pre-2017). The structure of this article is very similar to that of the Royalties article incorporating withholding taxes at source. Developed countries provide extensive technical assistance to developing countries.<sup>185</sup> The increasing importance of the tertiary sector (service-dominated businesses”) and the large amounts of revenue being generated may lead some states to try and claim a share of the resulting tax base. Developing countries are usually service importers, so there is the same imbalance in trade as with royalties.<sup>186</sup>

South Africa has taken a position to not include a technical services article in its treaties, even though this article is included in the SADC Model<sup>187</sup>. Whilst the stated position is not to include this article, there have been selected<sup>188</sup> occasions where South African treaties contain an article specifically referring to “technical services/fees.” The analysis under this provision concurs with West, in that the result of this article in certain South African treaties is a result of the position of or request by the other Contracting State.

### 6.1.2 Teachers and researchers/professors

Of the 20 treaties, 11 treaties<sup>189</sup> include an additional article which refers to “Teachers and researchers/professors.” Many existing tax treaties expand the scope of article 20 of the OECD Model to include remuneration derived by visiting teachers, professors and researchers.<sup>190</sup> While such a provision is not included in the OECD Model or the UN Model, the extension of article 20 to teachers and researchers is addressed in the Commentary on Article 20 of the UN Model.<sup>191</sup>

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<sup>184</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)

<sup>185</sup> Art. 12 para. 1.1.2.1.4, GTTC IBFD.

<sup>186</sup> Art. 12 para. 1.1.2.3, GTTC IBFD.

<sup>187</sup> Martín, A.J. Article 12: Royalties - Global Tax Treaty Commentaries. *Global Tax Treaty Commentaries IBFD*. Para. 1.1.2.1.4 indicates that these articles are generally inserted to protect developing countries.

<sup>188</sup> See treaties with SA: Botswana, Cameroon, Lesotho, Rwanda, Swaziland, Tunisia, Zimbabwe, Malaysia, Indonesia and India.

<sup>189</sup> See treaties with South Africa: Bulgaria, Hungary, Israel, Kuwait, Russia, Romania, Poland, Turkey, Saudi Arabia, Slovak Republic, and UAE.

<sup>190</sup> Art. 20 para. 1.1.1, GTTC IBFD and see Vlasceanu, R. Article 20 – Students, Teachers and Professors - Global Tax Treaty Commentaries. *Global Tax Treaty Commentaries IBFD*. Para. 1.1.1.

<sup>191</sup> UN Model Tax Convention on Income and on Capital: Commentary on Article 20 (1 Jan. 2011), Models IBFD.

The extension of article 20 of the OECD Model or the inclusion of a separate article dealing with teachers and professors is widespread in treaty practice.<sup>192</sup> The SADC Model (2011)<sup>193</sup> includes a specific article on the taxation of students and business apprentices, on the one hand, and professors and teachers, on the other.

#### 6.1.3 Grants

The Israel DTC contains a provision under Article 14 of its DTC for “Grants,” noted under appendix 4.<sup>194</sup>

This does not appear to be a South African treaty position as it is unique to the Israel treaty. This provision may lead to promoting the economy by encouraging investment via Grants given and therefore enabling the retention of the taxing rights in the State providing the grant.

#### 6.1.4 Miscellaneous rules

The Kuwait<sup>195</sup>, Saudi Arabian<sup>196</sup> and UAE<sup>197</sup> treaties reflect an additional provision on miscellaneous rules under its Article 27.

This provision relates to tax exemptions regarding the income laid out in Articles 10, 11 and 12 which is derived by the Government<sup>198</sup> and restriction directives with regards to any exclusion, exemption, deduction, credit, or other allowance.<sup>199</sup> The additional provisions deviate from both the UN and OECD Model’s as no reference has been made in either the body or commentary of each Model regarding the above provisions. This appears to be a regional issue as it is not a position taken by South Africa.

#### 6.1.5 Refunds

The UAE treaty contains an additional article relating to “Refunds.”<sup>200</sup> The only other treaty with South Africa that contains this provision is Italy.<sup>201</sup> Given the minority DTC contents of the above, it is clear that this additional provision is not a South African position and is rather unique to the other Contracting State.

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<sup>192</sup> Art. 20 para. 1.1.2.2, GTTC IBFD.

<sup>193</sup> SADC Model Tax Agreement on Income (Sept. 2011), Models IBFD.

<sup>194</sup> Art. 14 para. 1 Israel DTC, Treaties IBFD.

<sup>195</sup> DTC Art. 27 Kuwait DTC, Treaties IBFD.

<sup>196</sup> DTC Art. 27 Saudi Arabia DTC, Treaties IBFD.

<sup>197</sup> DTC Art. 27 United Arab Emirates DTC, Treaties IBFD.

<sup>198</sup> See treaties with SA: UAE Art. 28 and Saudi Arabia Art. 27

<sup>199</sup> See treaties with SA: Kuwait Art. 27

<sup>200</sup> Art. 27 UAE DTC, Treaties IBFD.

<sup>201</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)



## **CHAPTER 7: CONCLUSION**

### **7.1 INTRODUCTION**

The primary objective for entering into a treaty is the reduction of double taxation, eliminating tax evasion, and encouraging cross-border trade efficiency. It can be said that tax treaties are generally accepted to issue assurance for taxpayers and tax authorities in their international dealings. Numerous governments and organizations use model treaties as starting points to negotiate double tax treaties.

The increased complexity and volume of international trade may result in tax implications that are not currently addressed in tax treaties and model conventions. This is especially so for South Africa, given the uncertainties of a *published* consolidated national tax model and tax practise. [*Emphasis placed*].

### **7.2 OBJECTIVES**

The first objective of the study was to identify the tax treaty policy between the RSA and its related country treaties analysed under this study, noted under paragraph 1.2. In doing so, the treaties were analysed, and deviations determined. Through the work performed in the preceding chapters, it became evident that the findings of the comparative analysis of the comprehensive tax treaties concluded by South Africa confirmed that these treaties slightly deviate in certain articles when compared to both OECD and UN Models.

The second objective of the study was to analyse significant deviations, as a result of the first objective, and determine South Africa's motive and position behind the deviations. From the work collated under chapters 3, 4, 5 and 6, it was evident that South Africa predominantly follows its stated OECD position and reservations.

The third objective noted under paragraph 1.2 was to determine whether the deviations are a stated policy or an undeclared treaty practice. The work performed under chapters 3, 4, 5 and 6 indicate that most deviations are consistent with South Africa's OECD recorded position as well as consistent across the DTCs analysed. The fourth objective is addressed under annexure 2 and chapter 2.

Furthermore, the comparative analysis confirmed that South Africa primarily considers the provisions of both the UN Model and OECD Model when negotiating the terms of a treaty. Despite its classification as a developing country, South Africa does not necessarily favour the UN Model in totality when concluding treaties. It mainly follows the OECD Model in many aspects despite not being an OECD member.

An analysis of the above suggests that, in theory, South Africa accepts the provisions of the OECD Model and its commentaries as an interpretative aid even when the RSA has not taken a specific position. It is further noted by Kinkladze that, where a non-member has taken an official position on the OECD Model Commentary, it has more “political and moral obligation” to adhere to its position as opposed to countries which did not set any position.<sup>202</sup>

### 7.3 CONCLUSION

The overall purpose of this dissertation was to establish whether a specific treaty practice has emerged that may differ from the South African tax treaty policy. This determination was rendered by answering the questions outlined below.

Chapter 3, 4, 5 and 6 identified the deviations between concluded DTC and the relevant OECD and UN Models and the relevance thereof.

30% of the treaties analysed under this dissertation are treaties with Contracting States which are OECD members and 35% are treaties with Contracting States that are EU members (accepting and noting an overlap in these percentages where the state is both a member of the OECD and EU). South Africa is not an OECD member country and thus not obliged by law or membership to negotiate its DTCs from an OECD Model base. However, South Africa does use the OECD Model, with its multiple recorded positions on the OECD Model as a base tax treaty negotiating position.

A review of the results of this study has shown that the majority of DTCs concluded by South Africa primarily follow the OECD Model. Some common deviations such as; “PoEM” exclusions for international transport, tax limits negotiated and rights to obtain source taxation are noted in the above preceding chapter analysis.

However, when South Africa is in a less dominant position with developing countries<sup>203</sup>, such as Kenya, Uganda, Ghana, Nigeria and Cameron, the UN Model is slightly more favour.<sup>204</sup>

It is further observed, that the OECD Model is heavily favoured when DTCs between South Africa and developed countries are negotiated. Furthermore, deviations are noted even when compared to

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<sup>202</sup> Kinkladze, D. (2012). Squaring the Circle: The Role of the OECD Commentaries for the Interpretation of Tax Treaties between the OECD and non-OECD States. Masters thesis. Sweden: Lundt University.

<sup>203</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)

<sup>204</sup> Andre Decloedt; Mary-Anne de Wet; Komil Gordhan and Charis Pickford, *Empirical Evidence in South African Tax Treaties: In Search for the ‘Hidden Tax Treaty Model’*, (unpublished) (31 May 2018)

the former South African model. The significant deviations from the OECD and UN Models are generally in keeping with the recorded reservations to the OECD Model. Many deviations noted in this dissertation are not a South African position and seem to arise from the Contracting State. It is unclear as to why South Africa consents to these deviations especially when no position has been noted.

It is further suggested, by both Krause<sup>205</sup> and West<sup>206</sup>, that the RSA Model primarily follows the OECD, UN and SADC Models. The RSA Model is an internal SARS document and is currently not available as a public document as it can be derived from the OECD Model and the recorded positions, as demonstrated under this dissertation.

In conclusion, this analytical research dissertation supports South Africa's initial treaty negotiating position to primarily follow the OECD Model subject to its recorded positions against the Model. However, the analysis also notes some deviations. It can, therefore, be concluded that South Africa's treaty practice follows a sufficiently clear "treaty model."

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<sup>205</sup> Krause, F.A, A comparative study of double tax agreements in a South African context, June 2015.

<sup>206</sup> West, Craig, Status Quo of South African Tax Treaty Policy (August 5, 2016)

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## APPENDICES:

### APPENDIX 1: List of treaties with their comparative Model's

	Treaty conclusion	
Treaty with RSA	date	Tax Model analysed
Algeria	1998/04/28	1996 OECD/1980 UN
Egypt	1997/08/26	1996 OECD/1980 UN
Tunisia	1999/02/02	1998 OECD/1980 UN

	Treaty conclusion	
Treaty with RSA	date	Tax Model analysed
Turkey	2005/03/03	2003 OECD/2001 UN
Cyprus	1996/09/01	1996 OECD/1980 UN
Israel	1978/02/10	1977 OECD
Kuwait	2004/02/17	2003 OECD/2001 UN
Oman	2002/10/09	2000 OECD/2001 UN
Qatar	2015/03/06	2014 OECD/2011 UN
UAE	2015/11/23	2014 OECD/2011 UN
Saudi Arabia	2007/03/13	2005 OECD/2001 UN

	Treaty conclusion	
Treaty with RSA	date	Tax Model analysed
Belarus	2002/10/09	2000 OECD/2001 UN
Ukraine	2003/08/28	2003 OECD/2001 UN
Bulgaria	2004/04/29	2003 OECD/2001 UN
Czech Republic	1996/11/11	1996 OECD/1980 UN
Poland	1993/11/10	1992 OECD/ 1980 UN
Hungry	1994/03/04	1992 OECD/ 1980 UN
Russia	1995/11/27	1992 OECD/ 1980 UN
Slovak Republic	1998/05/28	1996 OECD/ 1980 UN
Romania	1993/11/12	1992 OECD/ 1980 UN



## APPENDIX 2: List of OECD and EU members

Country	Published in Government Gazette	Date of Entry into Force	Continent	Region	EU Country	OECD Country
Algeria	21303 dd 21/06/2000	12 June 2000	Africa	Northern Africa	No	No
Belarus	25914 dd 15/01/2004	29 December 2003	Europe	Eastern Europe	No	No
Bulgaria	27517 dd 22/04/2005	27 October 2004	Europe	Eastern Europe	Yes	No
Cyprus	19638 dd 22/12/1998	8 December 1998	Asia	Western Asia	Yes	No
Czech Republic	18603 dd 07/01/1998	3 December 1997	Europe	Eastern Europe	Yes	Yes
Egypt	19706 dd 22/01/1999	16 December 1998	Africa	Northern Africa	No	No
Hungary	17438 dd 13/09/1996	5 May 1996	Europe	Eastern Europe	Yes	Yes
Israel	6577 dd 13/07/1979	27 May 1980	Asia	Western Asia	No	Yes
Kuwait	29815 dd 20/04/2007	25 April 2006	Asia	Western Asia	No	No
Oman	25913 dd 15/01/2004	29 December 2003	Asia	Western Asia	No	No
Poland	17201 dd 16/05/1996	5 December 1995	Europe	Eastern Europe	Yes	Yes
Qatar	39674 dd 11/02/2016	2 December 2015	Asia	Western Asia	No	No
Romania	16680 dd 27/09/1995	21 October 1995	Europe	Eastern Europe	Yes	No
Russian Federation	21395 dd 20/07/2000	26 June 2000	Europe	Eastern Europe	No	No
Saudi Arabia	31796 dd 23/01/2009	1 May 2008	Asia	Western Asia	No	No
Slovak Republic	20409 dd 25/08/1999	30 June 1999	Europe	Eastern Europe	Yes	Yes
Tunisia	20728 dd 15/12/1999	10 December 1999	Africa	Northern Africa	No	No
Turkey	29464 dd 11/12/2006	6 December 2006	Asia	Western Asia	No	Yes
Ukraine	27150 dd 10/01/2005	29 December 2004	Europe	Eastern Europe	No	No
United Arab Emirates	40496 dd 15/12/2016	23 November 2016	Asia	Western Asia	No	No

### APPENDIX 3: South Africa's position against the OECD Articles with observed deviations

ARTICLE	RSA-OECD POSITION	RSA MODEL	TREATY DEVIATION
ART. 1	None noted	As per recorded position	RSA-UAE & Denmark includes additional clause on Hydrocarbons.
ART. 2(1)	Reserves its position on that part of paragraph 1 which states that the Convention should apply to taxes of local authorities.	As per recorded position and further omits reference to "capital"	In line with the recorded provision and RSA Model as 16 DTCs omit reference to <i>capital</i> . RSA-Ukraine contains an additional clause relating to penalties and fines.
ART. 3(1)	reserve the right to include in the definition of "person" Only those entities which are treated as a taxable unit under the taxation laws in force in the respective Contracting States.	Contains the definition of persons and contains the definition of South Africa. Excludes reference to "PoEM" under term <i>international traffic</i> . The term <i>national</i> excludes reference to "partnerships."	Includes a definition of South Africa (depiction of territorial scope like Art. 29 of OECD Model) thus in accordance with the RSA Model. Does not contain the definition of person thus in accordance with its position taken on the OECD Model. Contains definition of "a CS" and "other CS" which is consistent with the RSA Model. RSA-Kuwait: Israel: UAE: Egypt treaties include a definition of "tax." Under term <i>international traffic</i> of 10 DTCs PoEM is excluded – in line with RSA Model. 12 DTCs omit reference to "partnerships" under the term <i>national</i> – in line with RSA Model. RSA: Belarus includes the term <i>personal services</i> . RSA: Turkey includes the term <i>legal head office</i> .
ART. 4	None noted	As per recorded position	Multiple treaties omit the 2 <sup>nd</sup> sentence of para. 1. RSA: Israel DTC include additional term on "Oleh."
ART. 5(3)	Reserve their right to negotiate the period of time after which a building site or construction, assembly, or installation project should be regarded as a permanent establishment under paragraph 3.	As per recorded position	5 DTCs make reference to "sales store or any premises used as a sales outlet." 7 DTCs provide for the term PE to include "any other place of ... exploitation of natural resources."
ART. 5(4)	reserve the right to treat an enterprise as having a permanent establishment if the enterprise carries on supervisory activities in	As per recorded position	

	connection with a building site or a construction, assembly, or installation project that constitute a permanent establishment under paragraph 3		
ART. 5(4)	reserve the right to treat an enterprise as having a permanent establishment if the enterprise furnishes services, including consultancy services, through employees or other personnel engaged by the enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project), within the country for a period or periods aggregating more than six months within any twelve-month period.	As per recorded position	5 DTCs provide for a dependent agent situation- if the agent maintains stock, even though that agent does not conclude contracts for the principal, which follows the UN Model.  10 DTCs allow for a 6-month period following the UN Model and its position on the OECD. Only RSA: Romania deviates as the DTC allows for 9 months.
	reserve the right to deem any person performing professional services or other activities of an independent character to have a permanent establishment if that person is present in the State for a period or periods exceeding in the aggregate 183 days in any twelve-month period.	As per recorded position	3 DTCs include “insurance PE’s” that follow the UN Model.  11 DTCs provide for service PE’s thereby following the UN Model and the RSA position.
ART. 5(4)	None noted	As per recorded position	Omits the word delivery from all its DTC’s – not in line with anything.
ART. 5(6)	None noted	As per recorded position	RSA: Egypt DTC includes an “arm’s length limitation” provision.
ART. 5	None noted	As per recorded position	3 DTCs include provisions for PE in respect of “fairs exhibitions.”
ART. 6(4)	None noted	As per recorded position	6 DTCs include a provision relating to “income from immovable property used for the performance of independent personal services-” which does not follow the OECD or RSA Model but is in line with the UN Model.
ART. 7 & Commentary	reserve the right to use the previous version of Article 7, <i>i.e.</i> the version that was included in the Model Tax Convention immediately before the 2010 Update, subject to their positions on that previous version (see annexe below).	As per recorded position	8 DTCs omit reference to the <i>attribution rule</i> .

	will interpret Article 7 as it read before the 2010 Update in line with the relevant Commentary as it stood prior to that Update.		
ART. 8(1)	reserves the right to include in paragraph 1 profits from the leasing of Containers.	As per recorded position.	19 DTCs make provision for rentals on containers.
ART. 8(1)	Reserve the right to include a provision that will ensure that profits from the leasing of ships or aircraft on a bare boat basis.	As per recorded position.	19 DTCs make provision for rentals on bare boats.
ART. 8(1)	Reserve the right to extend the scope of the Article to cover international road and railway transportation in bilateral conventions.	As per recorded position.	
ART. 8(1)	None noted	No reference to <i>PoEM</i>	No reference to <i>PoEM</i>
ART. 8(2)	Reserve the right not to extend the scope of the Article to cover inland waterways transportation in bilateral conventions and are free to make corresponding modifications to paragraph 3 of Articles 13, 15 and 22.	As per recorded position.	All DTCs exclude any references to <i>inland waterways</i> which are in line with RSA position and the RSA Model. Further excludes reference to home harbour if PoEM is aboard a ship/boat.
ART. 8	None noted	As per recorded position	RSA: Oman&UAE DTCs contain an additional provision relating to interest on funds directly connected with the operation of ships or aircraft in international traffic.
ART. 9	Reserve the right to replace “shall” by “may” in the first sentence of paragraph 2 in their conventions.	As per recorded position.	Only 2 DTCs follow the RSA position and RSA model. The majority follow the OECD Model.  RSA: Egypt DTC deviates by including 2 additional provisions under this article.  RSA: Israel DTC omits para. 2.
ART. 10	Reserve their position on the rates of tax in paragraph 2 and the minimum percentage for the holding in subparagraph a).	As per recorded position.	All DTCs follow no trends and are consistent with RSA’s position and Model.
ART. 10	None noted	<i>Jouissance</i> shares are omitted from the Model	15 DTCs make no reference to <i>jouissance</i> shares
ART. 11	None noted	No position is taken	North African DTCs contain an additional provision relating to interest being

			exempt from interest arising from or paid to the Government of the State, a political subdivision or a local authority.
ART. 12(1)	Reserve the right to tax royalties at source.	As per recorded position.	North African DTCs include this provision of sourcing rules.
ART. 12(2)	provision defining the source of royalties by The analogy with the provisions of paragraph 5 of Article 11, which deals with the same issue in the case of interest.	As per recorded position.	20 DTC's include this additional paragraph that is only found in the UN Model and is in line with the RSA Model.
ART. 18	the right to include in Paragraph 1 an explicit reference to annuities.	As per recorded position.	17 DTCs conform to the position taken and the RSA Model.
ART. 21	Reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country.	As per recorded position.	7 DTCs conform to the position taken and the RSA Model

#### **APPENDIX 4: Treaty mapping and deviations**

This appendix has been shortened to facilitate the write up above, thus the following appendix removes all instances where no deviations were noted between both the OECD and UN Model and where the Article title has deviated from the base Models. A full appendix is available upon request. “*NS*” references have not been commented on or analysed under this dissertation as the deviation has been regarded as “not significant”.

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Persons covered	Persons covered	1	Article 1 (2)	Additional paragraph in Treaty stating "Nothing in this agreement shall effect the right of either CS, any political subdivision, local authority or local government thereof, to apply its own laws and regulations relating to the taxation of income and profits derived from hydrocarbons situation in that state" which is not present in the OECD Model.	Additional paragraph in Treaty stating "Nothing in this agreement shall effect the right of either CS, any political subdivision, local authority or local government thereof, to apply its own laws and regulations relating to the taxation of income and profits derived from hydrocarbons situation in that state" which is not present in the UN Model.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the case of South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax"); and (b) in the case of Tunisia: (i) the income tax; and (ii) the corporation tax; (hereinafter referred to as "Tunisian tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the case of South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax"); and (b) in the case of Tunisia: (i) the income tax; and (ii) the corporation tax; (hereinafter referred to as "Tunisian tax").
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the UN Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Taxes covered	Taxes covered	2	Article 2(1)	OECD Models makes reference to taxes on "capital" however this is omitted from the Treaty.	UN Models makes reference to taxes on "capital" however this is omitted from the Treaty.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD Models makes reference to taxes on "capital" and "capital appreciation" however the Treaty omits "capital" but includes "capital appreciation" thus not making this omission a significant deviation.	UN Models makes reference to taxes on "capital" and "capital appreciation" however the Treaty omits "capital" but includes "capital appreciation" thus not making this omission a significant deviation.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: (a) in Egypt: (i) the tax on income derived from immovable property (including the agriculture land tax and the building tax); (ii) the unified tax on income of individuals; (iii) the tax on corporation profits; (iv) the duty for the development of the financial resources of the State; and (v) the supplementary taxes imposed as percentage of taxes mentioned above or otherwise; (hereinafter referred to as "Egyptian tax"); and (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: (a) in Egypt: (i) the tax on income derived from immovable property (including the agriculture land tax and the building tax); (ii) the unified tax on income of individuals; (iii) the tax on corporation profits; (iv) the duty for the development of the financial resources of the State; and (v) the supplementary taxes imposed as percentage of taxes mentioned above or otherwise; (hereinafter referred to as "Egyptian tax"); and (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: (a) in Algeria: (i) the tax on global income; (ii) the tax of profits of companies; (iii) the tax on professional activity; (iv) the tax on lump sum payments; (v) the patrimony tax; and (vi) royalties and taxes on results relating to activities of prospecting, research, exploitation and transport of hydrocarbons by way of pipelines; (hereinafter referred to as "Algerian tax"); and (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: (a) in Algeria: (i) the tax on global income; (ii) the tax of profits of companies; (iii) the tax on professional activity; (iv) the tax on lump sum payments; (v) the patrimony tax; and (vi) royalties and taxes on results relating to activities of prospecting, research, exploitation and transport of hydrocarbons by way of pipelines; (hereinafter referred to as "Algerian tax"); and (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD applies to taxes on capital/on total income or of capital/as well as taxes on capital appreciation/or on the total amounts of wages or salaries paid by enterprises, Treaty refers to "capital(property)" treaty omits "capital appreciation/or on the total amounts of wages or salaries paid by enterprises"	UN applies to taxes on capital/on total income or of capital/as well as taxes on capital appreciation/or on the total amounts of wages or salaries paid by enterprises, Treaty refers to "capital(property)" treaty omits "capital appreciation/or on the total amounts of wages or salaries paid by enterprises"
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are: (a) in Bulgaria: (i) the personal income tax; (ii) the corporate income tax; (hereinafter referred to as "Bulgarian tax"); (b) in South Africa: (i) the normal tax; (ii) the secondary tax on companies; (iii) the withholding tax on royalties; (hereinafter referred to as "South African tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are: (a) in Bulgaria: (i) the personal income tax; (ii) the corporate income tax; (hereinafter referred to as "Bulgarian tax"); (b) in South Africa: (i) the normal tax; (ii) the secondary tax on companies; (iii) the withholding tax on royalties; (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.



REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The taxes which are the subject of the Convention are: (a) in the case of South Africa: (i) the normal tax; (ii) the secondary tax on companies; and (iii) the withholding tax on royalties; (hereinafter referred to as "South African tax"); (b) in the case of Ukraine: (i) the tax on profits of enterprises; and (ii) the individual income tax; (hereinafter referred to as "Ukrainian tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: 3. The taxes which are the subject of the Convention are: (a) in the case of South Africa: (i) the normal tax; (ii) the secondary tax on companies; and (iii) the withholding tax on royalties; (hereinafter referred to as "South African tax"); (b) in the case of Ukraine: (i) the tax on profits of enterprises; and (ii) the individual income tax; (hereinafter referred to as "Ukrainian tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Taxes covered	Taxes covered	2	Article 2(5)	The Treaty contain the phrase "not apply to penalties and fines for infringement of tax legislation" which is missing from the OECD Models.	The Treaty contain the phrase "not apply to penalties and fines for infringement of tax legislation" which is missing from the UN Models.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the Czech Republic: (i) the tax on income of individuals; (ii) the tax on income of legal persons; (hereinafter referred to as "Czech tax"); (b) in South Africa: (i) the normal tax; (ii) the non-resident shareholders' tax; and (iii) the secondary tax on companies; (hereinafter referred to as "South African tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the Czech Republic: (i) the tax on income of individuals; (ii) the tax on income of legal persons; (hereinafter referred to as "Czech tax"); (b) in South Africa: (i) the normal tax; (ii) the non-resident shareholders' tax; and (iii) the secondary tax on companies; (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."

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1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Agreement shall apply are in particular: (a) in Poland: (i) the personal income tax (podatek dochodowy od osób fizycznych); (ii) the corporate income tax (podatek dochodowy od osób prawnych); and (iii) the agricultural tax (podatek rolny) (hereinafter referred to as "Polish tax"); and (b) in South Africa: (i) the normal tax; and (ii) the non-resident shareholders tax (hereinafter referred to as "South African tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Agreement shall apply are in particular: (a) in Poland: (i) the personal income tax (podatek dochodowy od osób fizycznych); (ii) the corporate income tax (podatek dochodowy od osób prawnych); and (iii) the agricultural tax (podatek rolny) (hereinafter referred to as "Polish tax"); and (b) in South Africa: (i) the normal tax; and (ii) the non-resident shareholders tax (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in Hungary: (i) the income tax on individuals; (ii) the corporation tax (hereinafter referred to as "Hungarian tax"); (b) in South Africa: (i) the income tax (normal tax); (ii) the non-resident shareholders tax (hereinafter referred to as "South African tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in Hungary: (i) the income tax on individuals; (ii) the corporation tax (hereinafter referred to as "Hungarian tax"); (b) in South Africa: (i) the income tax (normal tax); (ii) the non-resident shareholders tax (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."

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1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Agreement shall apply are in particular: (a) in Russia -- taxes imposed in accordance with the following Laws of the Russian Federation: (i) "On taxes on profits of enterprises and organisations"; (ii) "On the income tax on individuals"; (hereinafter referred to as "Russian tax"); (b) in South Africa: (i) the normal tax; (ii) the non-resident shareholders' tax; (iii) the secondary tax on companies; (hereinafter referred to as "South African tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Agreement shall apply are in particular: (a) in Russia -- taxes imposed in accordance with the following Laws of the Russian Federation: (i) "On taxes on profits of enterprises and organisations"; (ii) "On the income tax on individuals"; (hereinafter referred to as "Russian tax"); (b) in South Africa: (i) the normal tax; (ii) the non-resident shareholders' tax; (iii) the secondary tax on companies; (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant.	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in Slovakia: (i) the tax on income of individuals; and (ii) the tax on income of legal persons; (hereinafter referred to as "Slovak tax"); (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in Slovakia: (i) the tax on income of individuals; and (ii) the tax on income of legal persons; (hereinafter referred to as "Slovak tax"); (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.

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1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Agreement shall apply are in particular: (a) in Romania: (i) the tax on income derived by individuals; (ii) the tax on salaries, wages and other similar remuneration; (iii) the tax on the profits of bodies and legal persons; (iv) the tax on income realised from agricultural activities; (hereinafter referred to as "Romanian tax"); (b) in the Republic of South Africa: (i) the normal tax; (ii) the non-resident shareholders' tax; (hereinafter referred to as "South African tax").	This paragraph in the UN Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Agreement shall apply are in particular: (a) in Romania: (i) the tax on income derived by individuals; (ii) the tax on salaries, wages and other similar remuneration; (iii) the tax on the profits of bodies and legal persons; (iv) the tax on income realised from agricultural activities; (hereinafter referred to as "Romanian tax"); (b) in the Republic of South Africa: (i) the normal tax; (ii) the non-resident shareholders' tax; (hereinafter referred to as "South African tax").
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Taxes covered	Taxes covered	2	Article 2(4)	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."	There is minor wording difference in the second sentence. The Treaty makes no mention of a time frame to notify each competent authority of any "significant changes," where as the OECD Model paragraph 4 makes mention that "at the end of each year" notification are to take place and omits the word "significant."
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Taxes covered	Taxes covered	2	Article 2(1)	OECD Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".	UN Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: a) in South Africa: i) the normal tax; ii) the secondary tax on companies; and iii) the withholding tax on royalties; (hereinafter referred to as "South African tax"); b) in Turkey: i) the income tax; ii) the corporation tax; and iii) the levy imposed on the income tax and the corporation tax; (hereinafter referred to as "Turkish tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: a) in South Africa: i) the normal tax; ii) the secondary tax on companies; and iii) the withholding tax on royalties; (hereinafter referred to as "South African tax"); b) in Turkey: i) the income tax; ii) the corporation tax; and iii) the levy imposed on the income tax and the corporation tax; (hereinafter referred to as "Turkish tax").
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Taxes covered	Taxes covered	2	Article 2(2)	OECD Model contains additional wording not in the Treaty stating "taxes on the total amounts of wages or salaries paid by enterprises as well as taxes on capital appreciation"	UN Model contains additional wording not in the Treaty stating "taxes on the total amounts of wages or salaries paid by enterprises as well as taxes on capital appreciation"

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1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in Cyprus: (i) the income tax; (ii) the corporate income tax; (iii) special contribution for the defence of the Republic; (iv) the immovable property tax; and (v) the capital gains tax; (hereinafter referred to as "Cyprus tax"); and (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in Cyprus: (i) the income tax; (ii) the corporate income tax; (iii) special contribution for the defence of the Republic; (iv) the immovable property tax; and (v) the capital gains tax; (hereinafter referred to as "Cyprus tax"); and (b) in South Africa: (i) the normal tax; and (ii) the secondary tax on companies; (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Taxes covered	Taxes covered	2	Article 2(1)	OECD Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".	N/A-Treaty concluded prior to Model established.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	N/A-Treaty concluded prior to Model established.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in Israel-- (i) the income tax (including company tax and tax on capital gains); (ii) the Land Appreciation Tax; (iii) the tax on profits levied on banking institutions and insurance companies under the Value Added Tax Law; hereinafter referred to as "Israeli tax"; (b) in the case of South Africa-- (i) the normal tax; (ii) the non-resident shareholders tax; (iii) the non-residents tax on interest; (iv) the undistributed profits tax; hereinafter referred to as "South African tax".	N/A-Treaty concluded prior to Model established.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Taxes covered	Taxes covered	2	Article 2(1)	OECD Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".	UN Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.

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1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: a) in the case of Kuwait: (1) the corporate income tax; (2) the contribution from the net profits of the Kuwaiti shareholding companies payable to the Kuwait Foundation for Advancement of Science (KFAS); (3) the Zakat; (hereinafter referred to as "Kuwaiti tax"); b) in the case of South Africa: (1) the normal tax; (2) the secondary tax on companies; (3) the withholding tax on royalties; (hereinafter referred to as "South African tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: a) in the case of Kuwait: (1) the corporate income tax; (2) the contribution from the net profits of the Kuwaiti shareholding companies payable to the Kuwait Foundation for Advancement of Science (KFAS); (3) the Zakat; (hereinafter referred to as "Kuwaiti tax"); b) in the case of South Africa: (1) the normal tax; (2) the secondary tax on companies; (3) the withholding tax on royalties; (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Taxes covered	Taxes covered	2	Article 2(1)	OECD Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".	UN Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in South Africa: (i) the normal tax; (ii) the secondary tax on companies; (iii) the withholding tax on royalties; (hereinafter referred to as "South African tax"); (b) in the Sultanate of Oman: -- the income tax; (hereinafter referred to as "Omani tax"); 4.	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in South Africa: (i) the normal tax; (ii) the secondary tax on companies; (iii) the withholding tax on royalties; (hereinafter referred to as "South African tax"); (b) in the Sultanate of Oman: -- the income tax; (hereinafter referred to as "Omani tax"); 4.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Taxes covered	Taxes covered	2	Article 2(1)	OECD Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".	UN Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.

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1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the State of Qatar, -- the taxes on income; (hereinafter referred to as "Qatari tax"); and (b) in South Africa: (i) the normal tax; (ii) the withholding tax on royalties; (iii) the dividends tax ; (iv) the withholding tax on interest; and (v) the tax on foreign entertainers and sportspersons; (hereinafter referred to as "South African tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the State of Qatar, -- the taxes on income; (hereinafter referred to as "Qatari tax"); and (b) in South Africa: (i) the normal tax; (ii) the withholding tax on royalties; (iii) the dividends tax ; (iv) the withholding tax on interest; and (v) the tax on foreign entertainers and sportspersons; (hereinafter referred to as "South African tax").
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Taxes covered	Taxes covered	2	Article 2(1)	OECD Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".	UN Article applies to "taxes on income and on capital" where as Treaty Article (2) 1 only applies to "taxes on income".
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Taxes covered	Taxes covered	2	Article 2(2)	OECD Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the OECD Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.	UN Article refers to "taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital" whereas Treaty Article 2(2) does not contain the term "capital" at all. Furthermore, the UN Article includes the phrase "as well as taxes on capital appreciation", whereas the Treaty does not include this phrase.
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: The existing taxes to which this Agreement shall apply are: (a) in the United Arab Emirates: (i) the income tax; and (ii) the corporation tax; (hereinafter referred to as "United Arab Emirates tax"); (b) in South Africa: (i) the normal tax; (ii) the withholding tax on royalties; (iii) the dividend tax; (iv) the withholding tax on interest; and (v) the tax on foreign entertainers and sportspersons; (hereinafter referred to as "South African tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: The existing taxes to which this Agreement shall apply are: (a) in the United Arab Emirates: (i) the income tax; and (ii) the corporation tax; (hereinafter referred to as "United Arab Emirates tax"); (b) in South Africa: (i) the normal tax; (ii) the withholding tax on royalties; (iii) the dividend tax; (iv) the withholding tax on interest; and (v) the tax on foreign entertainers and sportspersons; (hereinafter referred to as "South African tax").
1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Taxes covered	Taxes covered	2	Article 2(3)	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the case of the Kingdom of Saudi Arabia: (i) the Zakat; (ii) the income tax including the natural gas investment tax; (hereinafter referred to as the "Saudi tax"); and (b) in the case of the Republic of South Africa: (i) the normal tax; (ii) the secondary tax on companies; (iii) the withholding tax on royalties; (hereinafter referred to as the "South African tax").	This paragraph in the OECD Model is indicative to the list of taxes covered for each state. The Treaty lists taxes covered as: The existing taxes to which the Convention shall apply are in particular: (a) in the case of the Kingdom of Saudi Arabia: (i) the Zakat; (ii) the income tax including the natural gas investment tax; (hereinafter referred to as the "Saudi tax"); and (b) in the case of the Republic of South Africa: (i) the normal tax; (ii) the secondary tax on companies; (iii) the withholding tax on royalties; (hereinafter referred to as the "South African tax").

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3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	General definitions	General definitions	3	Article 3(1)(b)&(1)(c)	The treaty contains the territorial definition of each Contracting State for Tunisia and South Africa. The OECD MC makes provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Tunisia and South Africa.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	General definitions	General definitions	3	Article 3(1)(a)	The treaty contains a definition of the term "a Contracting state" mean Tunisia or South Africa, as the context requires; whereas the OECD does not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Tunisia or South Africa, as the context requires; whereas the UN MC does not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The term "national" is not defined in Article 3 but rather under Art 24 - the same deviation as the OECD comparison is noted whereby the treaty makes no mention of "partnership."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	General definitions	General definitions	3	Article 3(1)(e)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Egypt and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Egypt and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Egypt or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Egypt or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(1)(g)	The OECD Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",	The UN Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(1)(b)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The term "national" is not defined in Article 3 but rather under Art 24 - the same deviation as the OECD comparison is noted whereby the treaty makes no mention of "partnership."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"



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3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(1)(j)	The treaty defines the term "tax" where this definition is not present in the OECD Model.	The treaty defines the term "tax" where this definition is not present in the UN Model.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Algeria and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").	The treaty contains the territorial definition of each Contracting State for Algeria and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Algeria or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Algeria or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	General definitions	General definitions	3	Article 3(1)(g)	The OECD Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",	The UN Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The term "national" is not defined in Article 3but rather under Art 24 - the same deviation as the OECD comparison is noted whereby the treaty makes no mention of "partnership."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(a)	The Treaty had an additional paragraph (the term SA - geographical sense and Belarus - geographical sense means the territory over which the Republic of Belarus exercises)	The Treaty has an additional paragraph (the term SA - geographical sense and Belarus - geographical sense means the territory over which the Republic of Belarus exercises)
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(c)	The treaty contains a definition of the term "a Contracting state" mean Belarus or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Belarus or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.

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3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(k)	Treaty definition "person" includes "any other body or persons that is treated as an entity for tax purposes" (not in OECD)	Treaty definition "person" includes "any other body or persons that is treated as an entity for tax purposes" (not in UN)
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(d)	No Deviations	Treaty defines "business" not in UN Model Article 3.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(e)	No Deviations	Treaty defines "enterprise" not in UN Model Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(i)	OECD definition of international traffic includes phrase: "which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State"; whereas Treaty states: "except when the ship or aircraft is operated solely between places in the other Contracting State".	UN definition of international traffic includes phrase: "which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State"; whereas Treaty states: "except when the ship or aircraft is operated solely between places in the other Contracting State".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(j)	OECD definition "national - legal person" includes the term "partnership"; whereas Treaty Article 3(1)(j)(ii) omits the term "partnership".	OECD definition "national - legal person" includes the term "partnership"; whereas Treaty Article 3(1)(j)(ii) omits the term "partnership".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	General definitions	General definitions	3	Article 3(l)	Additional paragraph in treaty not in OECD: "professional services includes independent scientific, literary, artistic, educational/teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants".	Additional paragraph in treaty not in UN: "professional services includes independent scientific, literary, artistic, educational/teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Bulgaria and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Bulgaria and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Bulgaria or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Bulgaria or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	General definitions	General definitions	3	Article 3(1)(f)	OECD definition of international traffic includes phrase: "which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State"; whereas Treaty states: "except when the ship or aircraft is operated solely between places in the other Contracting State".	UN definition of international traffic includes phrase: "which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State"; whereas Treaty states: "except when the ship or aircraft is operated solely between places in the other Contracting State".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	General definitions	General definitions	3	Article 3(1)(d)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " includes any individual, any company or any other body of persons, that is treated as an entity for tax purposes"	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" "that is treated as an entity for tax purposes"

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	General definitions	General definitions	3	No reference	The OECD Model defines the term "enterprise and enterprise of a contracting state" whereas this is omitted from the Treaty.	The UN Model defines the term "enterprise of a contracting state" whereas this is omitted from the Treaty.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	General definitions	General definitions	3	Article 3(1)(j)	Term "business profits "defined in treaty not present in the Model	Term "business profits "defined in treaty not present in the Model
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Ukraine and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Ukraine and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Ukraine or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Ukraine or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The UN Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	General definitions	General definitions	3	Article 3(1)(d)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " includes any individual, any company or any other body of persons, including the State, its political or administrative subdivisions or local authorities, estates, trusts and foundations"	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " includes any individual, any company or any other body of persons, including the State, its political or administrative subdivisions or local authorities, estates, trusts and foundations"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model defines the term "business" whereas this is omitted from the Treaty.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Czech Republic and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").	The treaty contains the territorial definition of each Contracting State for Czech Republic and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Czech Republic or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Czech Republic or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Czech Republic." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Poland and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").	The treaty contains the territorial definition of each Contracting State for Poland and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Poland or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Poland or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Poland." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Hungary and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").	The treaty contains the territorial definition of each Contracting State for Hungary and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Hungary or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Hungary or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Hungary." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Russia and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").	The treaty contains the territorial definition of each Contracting State for Russia and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Russia or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Russia or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	General definitions	General definitions	3	Article 3(1)(g)	The OECD Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",	The UN Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The term "national" is not defined in Article 3 but rather under Art 24 - the same deviation as the OECD comparison is noted whereby the treaty makes no mention of "partnership."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Russia." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Slovak Republic and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").	The treaty contains the territorial definition of each Contracting State for Slovak Republic and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Slovak Republic or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Slovak Republic or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	General definitions	General definitions	3	Article 3(1)(g)	The OECD Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",	The UN Article includes the phrase under the defined term "international traffic" which states "that has its place of effective management in a Contracting State"; whereas the Treaty Article does not contain the phrase "place of effective management",
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Slovak Republic." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria." and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Romania and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").	The treaty contains the territorial definition of each Contracting State for Romania and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension").
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Romania or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Romania or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(i)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Romania," and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes as a person " the term also includes a partnership in the case of Algeria," and further includes under the defined term of a "person" " which is treated as an entity for tax purposes."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(1)(d)	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"	The treaty defines the term "company" as "a company or body corporate" whereas the OECD and UN MC omits the word "company"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	General definitions	General definitions	3	Article 3(2)	No Deviations	No Significant Deviations however an extra sentence is added to the treaty which deviates from the UN MC stating " any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State. "
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	General definitions	General definitions	3	Article 3(1)(a)	The treaty contains the territorial definition of each Contracting State for Turkey and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Turkey and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	General definitions	General definitions	3	Article 3(1)(b)	The treaty contains a definition of the term "a Contracting state" mean Turkey or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Turkey or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	General definitions	General definitions	3	Article 3(1)(e)	Treaty defines the term "tax" whereas this is not included in the OECD Model.	Treaty defines the term "tax" whereas this is not included in the UN Model.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	General definitions	General definitions	3	Article 3(1)(f)	Treaty defines the term "head office" whereas this is not included in the OECD Model.	Treaty defines the term "head office" whereas this is not included in the UN Model.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	General definitions	General definitions	3	Article 3(1)(f)	OECD defines the term "international traffic" with reference to "place of effective management" however the Treaty omits this.	UN defines the term "international traffic" with reference to " place of effective management" however the Treaty omits this.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	General definitions	General definitions	3	No reference	OECD defines terms "business" and "enterprise" which the Treaty omits.	UN defines terms "business" and "enterprise" which the Treaty omits.

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N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Cyprus and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Cyprus and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Cyprus or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Cyprus or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	General definitions	General definitions	3	Article 3(1)(g)	OECD defines the term "international traffic to be "operated by an enterprise which has its place of effective management in a CS" whereas the Treaty omits reference to PoEM. Further the Treaty refers to "transport by a ship, aircraft or road transport vehicle" whereas the OECD only refers to ships and aircrafts.	UN defines the term "international traffic to be "operated by an enterprise which has its place of effective management in a CS" whereas the Treaty omits reference to PoEM. Further the Treaty refers to "transport by a ship, aircraft or road transport vehicle" whereas the OECD only refers to ships and aircrafts.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	The term "national" is defined however this term in the UN Model is defined under Article 24
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Israel and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	N/A-Treaty concluded prior to Model established.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Israel or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Israel or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	General definitions	General definitions	3	Article 3(1)(i)	OECD Model defines "the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;" whereas the Treaty states " the term "international traffic" includes traffic between places in one Contracting State in the course of a voyage which extends over more than one country."	N/A-Treaty concluded prior to Model established.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	General definitions	General definitions	3	Article 3(1)(f)	The Treaty defines the term "tax" whereas this is omitted from the OECD Model.	N/A-Treaty concluded prior to Model established.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	General definitions	General definitions	3	Article 3(1) (b) & (c)	The treaty contains the territorial definition of each Contracting State for Kuwait and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Kuwait and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.



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3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	General definitions	General definitions	3	Article 3(1)(a)	The treaty contains a definition of the term "a Contracting state" mean Kuwait or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Kuwait or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	General definitions	General definitions	3	Article 3(1)(e)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	General definitions	General definitions	3	Article 3(1)(d)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	General definitions	General definitions	3	Article 3(1)(i)	Treaty defines the term "tax" whereas this is not included in the OECD Model.	Treaty defines the term "tax" whereas this is not included in the UN Model.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	General definitions	General definitions	3	No reference	The OECD Model defines the term "business" whereas this is omitted from the Treaty.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Oman and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Oman and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Oman or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Oman or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(d) & (g)	No Deviations	Treaty defines terms "business" and "enterprise" which the UN Model excludes.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The UN Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(d)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(l)	Treaty defines the term "tax" whereas this is not included in the OECD Model.	Treaty defines the term "tax" whereas this is not included in the UN Model.



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3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	General definitions	General definitions	3	Article 3(1)(i)	OECD defines the term "international traffic to be "operated by an enterprise which has its place of effective management in a CS" whereas the Treaty omits reference to PoEM. Further the Treaty refers to "transport by a ship, aircraft or road transport vehicle" whereas the OECD only refers to ships and aircrafts.	UN defines the term "international traffic to be "operated by an enterprise which has its place of effective management in a CS" whereas the Treaty omits reference to PoEM. Further the Treaty refers to "transport by a ship, aircraft or road transport vehicle" whereas the OECD only refers to ships and aircrafts.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Qatar and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Qatar and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Qatar or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Qatar or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The UN Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	General definitions	General definitions	3	Article 3(1)(d)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	General definitions	General definitions	3	Article 3(1)(l)	Treaty defines the term "tax" as "means Omani tax or South African tax, as the context requires, but shall not include any amount which is payable in respect of any default or omission in relation to the taxes to which the Agreement applies or which represents a penalty imposed relating to those taxes" whereas this is not included in the OECD Model.	Treaty defines the term "tax" as "means Omani tax or South African tax, as the context requires, but shall not include any amount which is payable in respect of any default or omission in relation to the taxes to which the Agreement applies or which represents a penalty imposed relating to those taxes" whereas this is not included in the UN Model.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for United Arab Emirates and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for United Arab Emirates and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean United Arab Emirates or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean United Arab Emirates or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(d)	Treaty defines the term "tax" whereas this is not included in the OECD Model.	Treaty defines the term "tax" whereas this is not included in the UN Model.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".	The UN Model includes the word "partnership" under definition of a "national" - legal person, whereas the Treaty makes no mention of "partnership".
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(e)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " that is treated as an entity for tax purposes;"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model defines the term "business" whereas this is omitted from the Treaty.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(i)	OECD defines the term "international traffic" with reference to " place of effective management" however the Treaty omits this.	UN defines the term "international traffic" with reference to " place of effective management" however the Treaty omits this.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	General definitions	General definitions	3	Article 3(1)(k) & (l)	No Deviations	Treaty defines terms "business" and "enterprise" which the UN omits.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	General definitions	General definitions	3	Article 3(1)(a)&(1)(b)	The treaty contains the territorial definition of each Contracting State for Saudi Arabia and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.	The treaty contains the territorial definition of each Contracting State for Saudi Arabia and South Africa. The OECD MC and UN MC make provision for this under article 28 ("Territorial Extension"). No significant deviations.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	General definitions	General definitions	3	Article 3(1)(c)	The treaty contains a definition of the term "a Contracting state" mean Saudi Arabia or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.	The treaty contains a definition of the term "a Contracting state" mean Saudi Arabia or South Africa, as the context requires; whereas the OECD and UN MC do not have this term defined.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	General definitions	General definitions	3	Article 3(1)(g)	The OECD Model includes the word "citizenship" under definition of a "national" - legal person, whereas the Treaty makes no mention of "citizenship".	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	General definitions	General definitions	3	Article 3(1)(d)	OECD Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " includes any individual, any company or any other body of persons, including the State, its political or administrative subdivisions or local authorities, estates, trusts and foundations"	UN Model states that the term "person" includes "an individual, a company and any other body of persons", whereas the Treaty further includes under the defined term of a "person" " includes any individual, any company or any other body of persons, including the State, its political or administrative subdivisions or local authorities, estates, trusts and foundations"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	General definitions	General definitions	3	Article 3(1)(h)	The OECD Model defines the term "business" whereas this is omitted from the Treaty.	No Deviations

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Resident	Resident	4	Article 4(1)(a)	The OECD defines the term "resident" as any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein." The treaty deviates under the definition of South African residents which states "any individual who is ordinarily resident in South Africa and any person, other than an individual, which has its place of effective management in South Africa;"	The OECD defines the term "resident" as any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein." The treaty deviates under the definition of South African residents which states "any individual who is ordinarily resident in South Africa and any person, other than an individual, which has its place of effective management in South Africa;"
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Resident	Resident	4	Article 4(1)(c)	The OECD contains a second sentence that is omitted from the Treaty stating "This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein."	No Deviations
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Resident	Resident	4	Article 4(1)(b)	The Treaty includes an additional phrase not seen in the OECD Model which states a resident means "a legal person organised under the laws of a Contracting State and that is generally exempt from tax in that Contracting State and is established and maintained in that Contracting State either: (i) exclusively for religious, charitable, educational, scientific, or other similar purposes; or (ii) to provide pensions or other similar benefits to employees pursuant to a plan."	The Treaty includes an additional phrase not seen in the UN Model which states a resident means "a legal person organised under the laws of a Contracting State and that is generally exempt from tax in that Contracting State and is established and maintained in that Contracting State either: (i) exclusively for religious, charitable, educational, scientific, or other similar purposes; or (ii) to provide pensions or other similar benefits to employees pursuant to a plan."
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Resident	Resident	4	Article 4(1)(b)	The OECD defines the term "resident" as any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein." The treaty deviates under the definition of South African residents which states "any individual who is ordinarily resident in South Africa and any person other than an individual which has its place of effective management in South Africa;"	The OECD defines the term "resident" as any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein." The treaty deviates under the definition of South African residents which states "any individual who is ordinarily resident in South Africa and any person other than an individual which has its place of effective management in South Africa;"
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Resident	Resident	4	Article 4(1)(b)	The OECD contains a second sentence that is omitted from the Treaty stating "This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein."	No Deviations

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Resident	Resident	4	Article 4(1)(b)	The OECD defines the term "resident" as any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein." The treaty deviates under the definition of South African residents which states "any individual who is ordinarily resident in South Africa and any person other than an individual which has its place of effective management in South Africa;"	The OECD defines the term "resident" as any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein." The treaty deviates under the definition of South African residents which states "any individual who is ordinarily resident in South Africa and any person other than an individual which has its place of effective management in South Africa;"
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Resident	Resident	4	Article 4(1)(b)	The OECD contains a second sentence that is omitted from the Treaty stating "This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein."	No Deviations
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Resident	Resident	4	Article 4(1)	Treaty defines "legal head office" whereas this is not present in the Model. Furthermore, the OECD contains a second sentence that is omitted from the Treaty stating "This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein."	Treaty defines "legal head office" whereas this is not present in the Model.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Resident	Resident	4	Article 4(2)(b)	OECD notes "centre of vital interest or permanent home" but the Treaty makes reference to "sole residence"	UN notes "centre of vital interest or permanent home" but the Treaty makes reference to "sole residence"
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Resident	Resident	4	Article 4(3)	Treaty makes additional reference to "effective management in legal head office" whereas this is not the case in the Model.	Treaty makes additional reference to "effective management in legal head office" whereas this is not the case in the Model.
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Resident	Resident	4	Article 4(1)	The OECD contains a second sentence that is omitted from the Treaty stating "This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein."	No Deviations
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Resident	Resident	4	Article 4(1)	Header in the Treaty notes this article as "fiscal domicile" which deviates from the Model noting "Resident" however not a significant difference. Further the Model states " But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein." which is omitted from the Treaty.	N/A-Treaty concluded prior to Model established.

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3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Resident	Resident	4	Article 4(2)	Treaty includes and additional reference pertaining to "(centre of vital interests). In the case of a person who is an "Oleh" (as defined in section 35 of the Israeli Income Tax Ordinance), his centre of vital interests shall be deemed to be in Israel;" as stated in the Treaty as follows; "He shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him. If he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closest (centre of vital interests). In the case of a person who is an "Oleh" (as defined in section 35 of the Israeli Income Tax Ordinance), his centre of vital interests shall be deemed to be in Israel." This term is not included in the Model.	N/A-Treaty concluded prior to Model established.
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Resident	Resident	4	Article 4(1)(a)	Treaty makes note of "place of registration" whereas the OECD Model notes "place of incorporation" further wording in the Model states "This term however does not include any person who is liable to tax in that state in respect only of income from sources in that state or capital situated therein" which is omitted in the Treaty.	Treaty makes note of "place of registration" whereas the UN Model notes "place of incorporation" further wording in the Model states "This term however does not include any person who is liable to tax in that state in respect only of income from sources in that state or capital situated therein" which is omitted in the Treaty.
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Resident	Resident	4	Article 4(2)	An additional paragraph in the Treaty defines "resident of a Contracting State" and thus notes "For the purposes of paragraph 1, a resident of a Contracting State shall include: a) the Government of that Contracting State and any political subdivision or local authority thereof; b) any governmental institution created in that Contracting State under domestic law such as a corporation, Central Bank, fund, authority, foundation, agency or other similar entity; c) any entity established in that Contracting State by the Government of that Contracting State or any political subdivision or local authority thereof or any governmental institution as defined in subparagraph b), together with similar bodies of third states." This paragraph is not present in the OECD Model.	An additional paragraph in the Treaty defines "resident of a Contracting State" and thus notes "For the purposes of paragraph 1, a resident of a Contracting State shall include: a) the Government of that Contracting State and any political subdivision or local authority thereof; b) any governmental institution created in that Contracting State under domestic law such as a corporation, Central Bank, fund, authority, foundation, agency or other similar entity; c) any entity established in that Contracting State by the Government of that Contracting State or any political subdivision or local authority thereof or any governmental institution as defined in subparagraph b), together with similar bodies of third states." This paragraph is not present in the UN Model.
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Resident	Resident	4	Article 4(1)	Treaty makes note of "place of registration" whereas the OECD Model notes "place of incorporation" further wording in the Model states "This term however does not include any person who is liable to tax in that state in respect only of income from sources in that state or capital situated therein" which is omitted in the Treaty.	Treaty makes note of "place of registration" whereas the UN Model notes "place of incorporation" further wording in the Model states "This term however does not include any person who is liable to tax in that state in respect only of income from sources in that state or capital situated therein" which is omitted in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Resident	Resident	4	Article 4(2)(b)	OECD notes "centre of vital interest or permanent home" but the Treaty makes reference to "sole residence"	UN notes "centre of vital interest or permanent home" but the Treaty makes reference to "sole residence"
3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Resident	Resident	4	Article 4(1)(a)	OECD states "term "resident of a contracting state" - any person who is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. This term however, does not include any person who is liable to tax in that state in respect of income from sources in that state or capital situated therein. " however the Treaty notes "in the case of Qatar, any individual who has a permanent home, his centre of vital interest, or habitual abode/and a company having its place of effective management in Qatar"	UN states "term "resident of a contracting state" - any person who is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. This term however, does not include any person who is liable to tax in that state in respect of income from sources in that state or capital situated therein. " however the Treaty notes "in the case of Qatar, any individual who has a permanent home, his centre of vital interest, or habitual abode/and a company having its place of effective management in Qatar"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Resident	Resident	4	Article 4(2)(b)	OECD notes "centre of vital interest or permanent home" but the Treaty makes reference to "sole residence"	UN notes "centre of vital interest or permanent home" but the Treaty makes reference to "sole residence"

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3.2.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Resident	Resident	4	Article 4(1)(b)	The Treaty includes an additional phrase not seen in the OECD Model which states a resident means " a legal person organised under the laws of a Contracting State and that is generally exempt from tax in that Contracting State and is established and maintained in that Contracting State either: (i) exclusively for religious, charitable, educational, scientific, or other similar purposes; or (ii) to provide pensions or other similar benefits to employees pursuant to a plan."	The Treaty includes an additional phrase not seen in the UN Model which states a resident means " a legal person organised under the laws of a Contracting State and that is generally exempt from tax in that Contracting State and is established and maintained in that Contracting State either: (i) exclusively for religious, charitable, educational, scientific, or other similar purposes; or (ii) to provide pensions or other similar benefits to employees pursuant to a plan."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	Article 5(2)(f)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	Article 5(3)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	There are additional paragraphs in the UN Model Article 5(3)(a &b) relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the Treaty causing a deviation.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	OECD Model states "solely for the purpose of storage, display or delivery of goods..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	OECD Model states "solely for the purpose of storage, display or delivery..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	Article 5(5)(b)&( c)	The Treaty contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the OECD Model therefore causing a deviation. And 5c which states " has no such authority, but habitually secures orders in the first-mentioned State wholly or mainly for the enterprise." which is not part of the OECD Model therefore causing a deviation.	The Treaty contains an additional paragraph 5c which states "has no such authority, but habitually secures orders in the first-mentioned State wholly or mainly for the enterprise." that is not in the UN Model.

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	Treaty Article 5(6) is an additional paragraph, not in the OECD Model, which states: "Notwithstanding the preceding provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to reinsurance, be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that other State or insures risks situated therein through a person other than an agent of an independent status to whom paragraph 7 applies."	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	UN Model includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph." This is not present in the Treaty.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The OECD Model does not make any provision for this example.	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The UN Model does not make any provision for this example.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	OECD Model states "solely for the purpose of storage, display or delivery of goods..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	OECD Model states "solely for the purpose of storage, display or delivery..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	The Treaty contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the OECD Model therefore causing a deviation.	No Deviations

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	Treaty Article 5(6) is an additional paragraph, not in the OECD Model, which states: "Notwithstanding the preceding provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to re-insurance, be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that other State or insures risks situated therein through a person other than an agent of an independent status to whom paragraph 7 applies".	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(7)	Treaty Article 5(7) includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph." This is not present in the OECD Model.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(f)	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The OECD Model does not make any provision for this example.	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The UN Model does not make any provision for this example.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the UN Model Article 5(2)(f) phrase states: "extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods aggregating more than six months within any twelve-month period" which is not present in the OECD Model.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(a) sentence contains the word "delivery".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(b) sentence contains the word "delivery".
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	UN Article 5(5)(a) contains a phrase that is not in the Treaty, which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise."



REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Permanent establishment	Permanent establishment	5	Article 5(2)	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The OECD Model does not make any provision for this example.	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The UN Model does not make any provision for this example.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Permanent establishment	Permanent establishment	5	Article 5(2)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the UN Model Article 5(2)(f) phrase states: " extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a) and (b)	No Deviations	Treaty Article 5(4)(a) and (b) includes the term "delivery"; UN Article does not include "delivery".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Permanent establishment	Permanent establishment	5	Article 5(5)(b)	No Deviations	UN para. 5(b) not in treaty: "where a person other than an agent has no such authority but habitually maintains in the first state stock of goods on behalf of the enterprise;
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN para. 5(6) "insurance" and re-insurance not in treaty;
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	UN Para 5(7) adds phrase "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph", not in treaty.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(2)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the UN Model Article 5(2)(f) phrase states: " extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	09-Oct-02	2000	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(C)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(2)	OECD makes reference to include under the term permanent establishment " includes especially: an oil or gas well" however the Treaty omits this.	UN makes reference to include under the term permanent establishment " includes especially: an oil or gas well" however the Treaty omits this.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(2)	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The OECD Model does not make any provision for this example.	The treaty has an additional example of what the term PE includes which states as follows "a sales store or any premises used as a sales outlet;" The UN Model does not make any provision for this example.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	OECD Model states "solely for the purpose of storage, display or delivery of goods..." whereas the Treaty omits reference to the word "delivery"	No Deviations

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	OECD Model states "solely for the purpose of storage, display or delivery..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(D)	The Treaty includes an additional paragraph stating "the sale of goods /merchandise belonging to the enterprise displayed at an occasional temporary fair or exhibition after the closing of the said fair /exhibition" whereas the body of the OECD Model makes no reference to fair/exhibitions.	The Treaty includes an additional paragraph stating "the sale of goods /merchandise belonging to the enterprise displayed at an occasional temporary fair or exhibition after the closing of the said fair /exhibition" whereas the body of the UN Model makes no reference to fair/exhibitions.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(5)	The Treaty contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the OECD Model therefore causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods aggregating more than six months within any twelve-month period" which is not present in the OECD Model.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(a) sentence contains the word "delivery".

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(b) sentence contains the word "delivery".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	UN Article 5(5)(a) contains a phrase that is not in the Treaty, which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(a) sentence contains the word "delivery".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(b) sentence contains the word "delivery".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	UN Article 5(5)(a) contains a phrase that is not in the Treaty, which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(a) sentence contains the word "delivery".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(b) sentence contains the word "delivery".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	UN Article 5(5)(a) contains a phrase that is not in the Treaty, which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	No Deviations

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(a) sentence contains the word "delivery".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(b) sentence contains the word "delivery".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	UN Article 5(5)(a) contains a phrase that is not in the Treaty, which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(a) sentence contains the word "delivery".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(b) sentence contains the word "delivery".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	UN Article 5(5)(a) contains a phrase that is not in the Treaty, which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise."

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(2)(h)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 9 months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(a) sentence contains the word "delivery".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	No Deviations	UN Model states the words "solely for the purpose of storage, or display"; whereas the Treaty Article 5(4)(b) sentence contains the word "delivery".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	UN Article 5(5)(a) contains a phrase that is not in the Treaty, which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(1)(g)	No Deviations	UN Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than 6 months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 12 months"

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Permanent establishment	Permanent establishment	5	No reference	No Deviations	There are additional paragraphs in the UN model relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the Treaty causing a deviation.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	No Deviations	Treaty states "solely for the purpose of storage, display or delivery of goods..." whereas the UN model omits reference to the word "delivery"
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(4)	No Deviations	The UN Model contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the Treaty therefore causing a deviation.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(1)	No Deviations	UN Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than 6 months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 12 months"
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(3)	No Deviations	There are additional paragraphs in the UN model relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the Treaty causing a deviation.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(4)	No Deviations	Treaty states "solely for the purpose of storage, display or delivery of goods..." whereas the UN model omits reference to the word "delivery"



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N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	The UN Model contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the Treaty therefore causing a deviation.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Permanent establishment	Permanent establishment	5	Article 5(6)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Permanent establishment	Permanent establishment	5	Article 5(2)	OECD makes reference to include under the term permanent establishment " includes especially: an oil or gas well" however the Treaty omits this.	N/A-Treaty concluded prior to Model established.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Permanent establishment	Permanent establishment	5	Article 5(2)(h)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	N/A-Treaty concluded prior to Model established.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Permanent establishment	Permanent establishment	5	Article 5(3)(e)	There are additional paragraphs in the Treaty relating to "the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.." which is not present in the OECD Model causing a deviation.	N/A-Treaty concluded prior to Model established.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Permanent establishment	Permanent establishment	5	Article 5(4)(G)	The Treaty includes and additional paragraph stating "the sale of goods /merchandise belonging to the enterprise displayed at an occasional temporary fair or exhibition after the closing of the said fair /exhibition" whereas the body of the OECD Model makes no reference to fair/exhibitions.	The Treaty includes and additional paragraph stating "the sale of goods /merchandise belonging to the enterprise displayed at an occasional temporary fair or exhibition after the closing of the said fair /exhibition" whereas the body of the UN Model makes no reference to fair/exhibitions.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(2)(f)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: " extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(3)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	No Deviations

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(4)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(6)(b)	No Deviations	Treaty states "solely for the purpose of storage, display or delivery of goods..." whereas the UN Model omits reference to the word "delivery"
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	The UN Model contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the Treaty therefore causing a deviation.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Permanent establishment	Permanent establishment	5	Article 5(8)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	OECD Model states "solely for the purpose of storage, display or delivery of goods..." whereas the Treaty omits reference to the word "delivery"	No Deviations

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	OECD Model states "solely for the purpose of storage, display or delivery..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Permanent establishment	Permanent establishment	5	Article 5(5)	The Treaty contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the OECD Model therefore causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(2)(f)	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".	Treaty includes the phrase: "extraction or exploitation of natural resources"; whereas the OECD Model Article 5(2)(f) phrase states: "extraction of natural resources".
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(2)	Treaty makes mention of the follow under the PE article "a warehouse, where storage facilities are provided to parties other than the enterprise and sales outlet and a farm, plantation or orchard" defining a PE whereas the body of the OECD Model has no mention on these extra examples.	Treaty makes mention of the follow under the PE article "a warehouse, where storage facilities are provided to parties other than the enterprise and sales outlet and a farm, plantation or orchard" defining a PE whereas the body of the UN Model has no mention on these extra examples.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	The UN Model contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the Treaty therefore causing a deviation.

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3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(6)	Treaty includes a provision Article 5(6) relating to re-insurance whereas the model makes no reference to this paragraph.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(2)	Additional examples given under the Treaty not in the model are "a farm or plantation"	Additional examples given under the Treaty not in the model are "a farm or plantation"
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(3)(c)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(5)	No Deviations	The UN Model contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise." which is not part of the Treaty therefore causing a deviation.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(2)	OECD makes reference to include under the term permanent establishment " includes especially: an oil or gas well" however the Treaty omits this.	UN makes reference to include under the term permanent establishment " includes especially: an oil or gas well" however the Treaty omits this.

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(a)	OECD Model notes that "building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months" whereas the Treaty includes "a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than six months"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(3)(b)	There are additional paragraphs in the Treaty relating to "the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned." which is not present in the OECD Model causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(4)(a)	OECD Model states "solely for the purpose of storage, display or delivery of goods..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(4)(b)	OECD Model states "solely for the purpose of storage, display or delivery..." whereas the Treaty omits reference to the word "delivery"	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(4)(f)	The Treaty includes an additional paragraph stating "the sale of goods /merchandise belonging to the enterprise displayed at an occasional temporary fair or exhibition after the closing of the said fair /exhibition" whereas the body of the OECD Model makes no reference to fair/exhibitions.	The Treaty includes an additional paragraph stating "the sale of goods /merchandise belonging to the enterprise displayed at an occasional temporary fair or exhibition after the closing of the said fair /exhibition" whereas the body of the UN Model makes no reference to fair/exhibitions.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(5)	The Treaty contains an additional paragraph 5b which states: "Has no such authority, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise," which is not part of the OECD Model therefore causing a deviation.	No Deviations
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	No reference	No Deviations	UN Model includes a provision Article 5(6) relating to re-insurance whereas the Treaty makes no reference to this paragraph.
3.2.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Permanent establishment	Permanent establishment	5	Article 5(7)	No Deviations	Treaty Article 5(6) - see UN Article 5(7) - UN Article includes a second sentence which states: "However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph."
4.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations

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4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations

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4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	Treaty includes a sentence which states under Article 6(4), in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.	No Deviations
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Income from immovable property	Income from immovable property	6	Article 6(4)	No Deviations	UN Model Article 6(4) includes a sentence which states, in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Income from immovable property	Income from immovable property	6	Article 6(4)	No Deviations	UN Model Article 6(4) includes a sentence which states, in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Income from immovable property	Income from immovable property	6	Article 6(4)	No Deviations	UN Model Article 6(4) includes a sentence which states, in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Income from immovable property	Income from immovable property	6	Article 6(4)	No Deviations	UN Model Article 6(4) includes a sentence which states, in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Income from immovable property	Income from immovable property	6	Article 6(4)	No Deviations	UN Model Article 6(4) includes a sentence which states, in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.
4,1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Income from immovable property	Income from immovable property	6	Article 6(4)	No Deviations	UN Model Article 6(4) includes a sentence which states, in addition to the OECD Model: "and to income from immovable property used for the performance of independent personal services." whereas the treaty omits this.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Income from immovable property	Income from immovable property	6	Article 6(2)	OECD 6(2) also excludes "boats" from "immoveable property"; whereas Treaty Article 6(2) does not.	UN Model Article 6(2) excludes "boats" from "immoveable property"; whereas Treaty Article 6(2) does not.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Income from immovable property	Income from immovable property	6	Article 6	Deviation noted whereby the Treaty includes "including the breeding or cultivating of fish" and the model omits this.	Deviation noted whereby the Treaty includes "including the breeding or cultivating of fish" and the model omits this.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Income from immovable property	Income from immovable property	6	Article 6	Deviation noted whereby the Treaty includes "including the breeding or cultivating of fish" and the model omits this.	Deviation noted whereby the Treaty includes "including the breeding or cultivating of fish" and the model omits this.

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Business profits	Business profits	7	Article 7(4)	No Deviations	The Treaty Article 7(4) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Business profits	Business profits	7	No reference	OECD Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.	UN Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.



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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Business profits	Business profits	7	Article 7(3)	No Deviations	Treaty omits the UN Model contains an extra sentence which states "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise by way of interest on moneys lent to the head office of the enterprise or any of its other offices.
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).

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4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Business profits	Business profits	7	Article 7(1) and (2)	No Deviations	UN Article 7(1) adds include additional paragraphs" (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment."; not in treaty.
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Business profits	Business profits	7	Article 7(3)	No Deviations	UN Article 7(3) is not in the treaty; pertains to deductions permissible which are incurred for the purposes of the business of the permanent establishment including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere"; The UN Article further details what deductions are permissible, particularly payments made to head office.
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	Treaty paragraph 7(5) not in UN Model: "No profits shall be attributed to a permanent establishment by reason, of the mere purchase by that permanent establishment of goods or merchandise for the enterprise".

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Business profits	Business profits	7	Article 7(6)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Business profits	Business profits	7	No reference	OECD Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.	UN Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Business profits	Business profits	7	Article 7(4)	The treaty contains a provision not present in the OECD Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."	The treaty contains a provision not present in the UN Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Business profits	Business profits	7	Article 7(6)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Business profits	Business profits	7	No reference	OECD Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.	UN Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).

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4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).

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4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).



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4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Business profits	Business profits	7	Article 7(5)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Business profits	Business profits	7	Article 7(1)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Business profits	Business profits	7	No reference	OECD Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.	UN Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Business profits	Business profits	7	No reference	The treaty contains a provision not present in the OECD Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."	The treaty contains a provision not present in the UN Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Business profits	Business profits	7	Article 7(3)	No Deviations	Treaty Article 7(3) deviated from the UN Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Business profits	Business profits	7	Article 7(4)	The treaty contains a provision not present in the OECD Model which states " Notwithstanding any other provisions of this Convention, the business profits derived by an enterprise of a Contracting State from the export of merchandise to the other Contracting State shall not be taxed in that other Contracting State. Where contracts for the export of merchandise include other activities carried on through a permanent establishment of the enterprise in the other Contracting State the profits derived from those activities may be taxed in that other Contracting State"	The treaty contains a provision not present in the UN Model which states " Notwithstanding any other provisions of this Convention, the business profits derived by an enterprise of a Contracting State from the export of merchandise to the other Contracting State shall not be taxed in that other Contracting State. Where contracts for the export of merchandise include other activities carried on through a permanent establishment of the enterprise in the other Contracting State the profits derived from those activities may be taxed in that other Contracting State"
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Business profits	Business profits	7	Article 7(5)	The treaty contains a provision not present in the OECD Model which states "Nothing in this Article shall affect the operation of any law of a Contracting State relating to tax imposed on profits from insurance with non-residents provided that if the relevant law in force in either Contracting State at the date of signature of the Convention is varied (otherwise than in minor respects so as not to affect its general character) the Contracting States shall consult with each other with a view to agreeing to any amendment of this paragraph as may be appropriate."	The treaty contains a provision not present in the UN Model which states "Nothing in this Article shall affect the operation of any law of a Contracting State relating to tax imposed on profits from insurance with non-residents provided that if the relevant law in force in either Contracting State at the date of signature of the Convention is varied (otherwise than in minor respects so as not to affect its general character) the Contracting States shall consult with each other with a view to agreeing to any amendment of this paragraph as may be appropriate."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Business profits	Business profits	7	Article 7(6)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Business profits	Business profits	7	Article 7(5)	The treaty contains a provision not present in the OECD Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."	The treaty contains a provision not present in the UN Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Business profits	Business profits	7	Article 7(2)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	N/A-Treaty concluded prior to Model established.
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Business profits	Business profits	7	No reference	OECD Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.	N/A-Treaty concluded prior to Model established.
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Business profits	Business profits	7	Article 7(5)	Treaty makes reference to the following which is not present in the OECD Model "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise."	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment of goods or merchandise for the enterprise."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Business profits	Business profits	7	Article 7(6)	Additional paragraph in Treaty stating "Nothing in this Article shall affect the application of any law or regulation of a Contracting State relating to the determination of the tax liability of a person, including determinations in cases where the information available to the competent authority of that Contracting State is inadequate to determine the profits to be attributed to a permanent establishment, provided that that law or regulation shall be applied, taking into account the information available and so far as it is practicable to do so, consistently with the principles of this Article."	Additional paragraph in Treaty stating "Nothing in this Article shall affect the application of any law or regulation of a Contracting State relating to the determination of the tax liability of a person, including determinations in cases where the information available to the competent authority of that Contracting State is inadequate to determine the profits to be attributed to a permanent establishment, provided that that law or regulation shall be applied, taking into account the information available and so far as it is practicable to do so, consistently with the principles of this Article."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Business profits	Business profits	7	Article 7(3)	Treaty makes reference to the following which is not present in the OECD Model " In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere"	Treaty makes reference to the following which is not present in the UN Model " In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere"
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Business profits	Business profits	7	Article 7(6)	Treaty makes reference to the following which is not present in the OECD Model "For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary"	Treaty makes reference to the following which is not present in the UN Model "For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary"
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Business profits	Business profits	7	Article 7(3)	Treaty makes reference to the following which is not present in the OECD Model " In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere"	Treaty makes reference to the following which is not present in the UN Model " In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere"
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Business profits	Business profits	7	Article 7(4)	Treaty makes reference to the following which is not present in the OECD Model " Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 of this Article shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article."	Treaty makes reference to the following which is not present in the UN Model " Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 of this Article shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Business profits	Business profits	7	Article 7(5)	Treaty makes reference to the following which is not present in the OECD Model "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise."	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.."

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Business profits	Business profits	7	Article 7(6)	Treaty makes reference to the following which is not present in the OECD Model "For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary"	Treaty makes reference to the following which is not present in the UN Model "For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary"
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Business profits	Business profits	7	Article 7(1)	No Deviations	UN Model Article 7(1) includes where income is attributable to "(a) that permanent establishment; (b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or (c) other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment", whereas the Treaty Article only refers to "that permanent establishment as per (a) of the UN Model, and does not include items in UN Model 7(1)(b) or 7(1)(c).
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Business profits	Business profits	7	Article 7(3)	OECD Model regarding allowed deductions - the Treaty Article 7(3) deviated from the OECD Model by specifying where there will be no deduction allowed and following the UN Model "However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices."	No Deviations
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Business profits	Business profits	7	Article 7(4)	The treaty contains a provision not present in the OECD Model which states " Notwithstanding any other provisions of this Convention, the business profits derived by an enterprise of a Contracting State from the export of merchandise to the other Contracting State shall not be taxed in that other Contracting State. Where contracts for the export of merchandise include other activities carried on through a permanent establishment of the enterprise in the other Contracting State the profits derived from those activities may be taxed in that other Contracting State"	The treaty contains a provision not present in the UN Model which states " Notwithstanding any other provisions of this Convention, the business profits derived by an enterprise of a Contracting State from the export of merchandise to the other Contracting State shall not be taxed in that other Contracting State. Where contracts for the export of merchandise include other activities carried on through a permanent establishment of the enterprise in the other Contracting State the profits derived from those activities may be taxed in that other Contracting State"

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4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Business profits	Business profits	7	Article 7(5)	The treaty contains a provision not present in the OECD Model which states "Nothing in this Article shall affect the operation of any law of a Contracting State relating to tax imposed on profits from insurance with non-residents provided that if the relevant law in force in either Contracting State at the date of signature of the Convention is varied (otherwise than in minor respects so as not to affect its general character) the Contracting States shall consult with each other with a view to agreeing to any amendment of this paragraph as may be appropriate."	The treaty contains a provision not present in the UN Model which states "Nothing in this Article shall affect the operation of any law of a Contracting State relating to tax imposed on profits from insurance with non-residents provided that if the relevant law in force in either Contracting State at the date of signature of the Convention is varied (otherwise than in minor respects so as not to affect its general character) the Contracting States shall consult with each other with a view to agreeing to any amendment of this paragraph as may be appropriate."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Business profits	Business profits	7	Article 7(6)	No Deviations	The Treaty Article 7(5) is a paragraph that is not in the UN Model; which states: "No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise." However a noted at the end of the article states: "the question of whether profits should be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods and merchandise for the enterprise was not resolved. It should therefore be settled in bilateral negotiations."
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Business profits	Business profits	7	No reference	OECD Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.	UN Model makes reference to Article 7(4) which states "Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article." which is omitted in the treaty.
4,2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Business profits	Business profits	7	Article 7(9)	The treaty contains a provision not present in the OECD Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."	The treaty contains a provision not present in the UN Model which states " The term "business profits" includes, but is not limited to income derived from manufacturing, trade, banking, insurance, from the operation of inland transportation, the furnishing of services and the rental of tangible personal movable property."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits are derived from " the use or rental of containers in international traffic" and further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits are derived from " the use or rental of containers in international traffic" and further there is no mention of "place of effective management" in this paragraph in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model makes reference to "Place of effective management ("PoEm")" however the Treaty omits reference to this phrase.	OECD Model makes reference to "Place of effective management ("PoEm")" however the Treaty omits reference to this phrase.



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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " (a) profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic, (b) profits derived from the use or rental of containers,," further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " (a) profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic, (b) profits derived from the use or rental of containers,," further there is no mention of "place of effective management" in this paragraph in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	No reference	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. The Treaty omits any reference to this provision.	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". The Treaty omits any reference to this provision.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	The Treaty Article 8(1) states that the profits (international traffic) "shall be taxable only in that State"; whereas the OECD Model Article 8(1) states: "taxable only in the Contracting State in which the place of effective management of the enterprise is situated". Treaty does not refer to "place of effective management".	The Treaty Article 8(1) states that the profits (international traffic) "shall be taxable only in that State"; whereas the OECD Model Article 8(1) states: "taxable only in the Contracting State in which the place of effective management of the enterprise is situated". Treaty does not refer to "place of effective management".
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	No reference	OCED Model Article 5(3) the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated" - para is not in treaty.	UN Model Article 5(3) the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated" - para is not in treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	Treaty Article 8(2) Profits of an enterprise of a Contracting State from the use or rental of containers (including trailers, barges and related equipment for the transport of containers) used in international traffic by ships and aircraft shall be taxable only in that State" Not in OECD	Treaty Article 8(2) Profits of an enterprise of a Contracting State from the use or rental of containers (including trailers, barges and related equipment for the transport of containers) used in international traffic by ships and aircraft shall be taxable only in that State" Not in UN
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	Treaty Article 8(3) Profits of an enterprise of a Contracting State from the use or rental of containers (including trailers, barges and related equipment for the transport of containers) used in international traffic by ships and aircraft shall be taxable only in that State." Not in OECD	Treaty Article 8(3) Profits of an enterprise of a Contracting State from the use or rental of containers (including trailers, barges and related equipment for the transport of containers) used in international traffic by ships and aircraft shall be taxable only in that State." Not in UN
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."

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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	No reference	OECD further states "if place of effective management is aboard a ship or a boat then place of effective management is the home harbour of the ship or boat and if no harbour then where the operator is resident "which is not in the Treaty.	UN further states "if place of effective management is aboard a ship or a boat then place of effective management is the home harbour of the ship or boat and if no harbour then where the operator is resident "which is not in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".

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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: " profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."

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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: "profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: "profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.	OECD Model makes reference to "Place of effective management ("PoEM")" however the Treaty omits reference to this phrase.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: "profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: "profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."

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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	OECD Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: "profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.	UN Model is covering profits from the operation of boats engaged in inland waterways transport, and that these profits shall only be taxed where the place of effective management of the enterprise is situated. Whereas Article 8(2) of the Treaty states that profits include: "profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic," further there is no mention of "place of effective management" in this paragraph in the Treaty.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article 8(3) states that "profits of an enterprise of a Contracting State from the use, maintenance or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in that State".
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	Treaty makes reference to "road transport" which is not present in the Model. Further treaty omits reference to "PoEM"	Treaty makes reference to "road transport" which is not present in the Model. Further treaty omits reference to "PoEM"
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	No reference	OECD Model paragraph states that "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident. Treaty Article omits this reference	UN Article 8(3) states: "if the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or a boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident". Treaty Article omits this reference
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	Treaty makes reference to "road transport" which is not present in the Model. Further treaty omits reference to "PoEM"	Treaty makes reference to "road transport" which is not present in the Model. Further treaty omits reference to "PoEM"

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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model pertains to "the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat" - this paragraph is not in the Treaty.	UN Model Article 8(3) pertains to "the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat" - this paragraph is not in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2) & (3)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model pertains to "the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat" - this paragraph is not in the Treaty.	UN Model Article 8(3) pertains to "the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat" - this paragraph is not in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."



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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	No reference	Model additional make reference to "if place of effective management is aboard a ship or a boat then place of effective management is the home harbour of the ship or boat and if no harbour then where the operator is resident " which is not present in the Treaty.	Model additional make reference to "if place of effective management is aboard a ship or a boat then place of effective management is the home harbour of the ship or boat and if no harbour then where the operator is resident " which is not present in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	Treaty contains an additional paragraph which states "interest on funds directly connected with the operations of ships or aircrafts in international traffic shall be regarded as income or profits derived and shall not apply to Art 11 for interests" not present in the Model	Treaty contains an additional paragraph which states "interest on funds directly connected with the operations of ships or aircrafts in international traffic shall be regarded as income or profits derived and shall not apply to Art 11 for interests" not present in the Model
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(5)	Treaty contains an additional paragraph which states term operation of ships and aircraft defined" not present in the Model	Treaty contains an additional paragraph which states term operation of ships and aircraft defined" not present in the Model
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(6)	Treaty contains an additional paragraph which states "With respect to profits derived from Gulf Air the provisions of 1,2 and 3 of this article shall apply to that part of profits attributable under its constitutive contract to the government of Oman" not present in the Model	Treaty contains an additional paragraph which states "With respect to profits derived from Gulf Air the provisions of 1,2 and 3 of this article shall apply to that part of profits attributable under its constitutive contract to the government of Oman" not present in the Model
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2) & (3)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(1)	OECD Model pertains to "the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat" - this paragraph is not in the Treaty.	UN Model Article 8(3) pertains to "the place of effective management of a shipping enterprise or of an inland waterways transport enterprise is aboard a ship or boat" - this paragraph is not in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."



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4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(2)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Shipping and air transport	Shipping, inland waterways transport and air transport	8	No reference	Model contains and additional provision which states "if place of effective management is aboard a ship or a boat then place of effective management is the home harbour of the ship or boat and if no harbour then where the operator is resident" which is not present in the Treaty.	Model contains and additional provision which states "if place of effective management is aboard a ship or a boat then place of effective management is the home harbour of the ship or boat and if no harbour then where the operator is resident" which is not present in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	An additional paragraph is found in the Treaty relating to "interest on funds directly connected with the operations of ships or aircrafts in international traffic shall be regarded as income or profits derived and shall not apply to Art 11 for interests" which is not present in the Model	An additional paragraph is found in the Treaty relating to "interest on funds directly connected with the operations of ships or aircrafts in international traffic shall be regarded as income or profits derived and shall not apply to Art 11 for interests" which is not present in the Model
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Shipping and air transport	Shipping, inland waterways transport and air transport	8	Article 8(3)	Treaty contains the following additional paragraph not present in the OECD Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."	Treaty contains the following additional paragraph not present in the UN Model which states "For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include: (a) profits derived from the rental on a bareboat basis of ships or aircraft; and (b) profits derived from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use or rental, as the case may be, is incidental to the operation of such ships or aircraft in international traffic."
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Associated enterprises	Associated enterprises	9	Article 9(2)	OECD Model includes the phrase: "that other State "shall" make an appropriate adjustment to the amount of the tax charged therein on those profits"; whereas Treaty Article 9(2) states that "other State "may" make an appropriate adjustment to the amount of the tax charged therein on those profits". The deviation being the use of the word "may" in the Treaty vs "shall" in the OECD Model.	UN Model Article 9(2) includes the phrase: "that other State "shall" make an appropriate adjustment to the amount of the tax charged therein on those profits"; whereas Treaty Article 9(2) states that "other State "may" make an appropriate adjustment to the amount of the tax charged therein on those profits". The deviation being the use of the word "may" in the Treaty vs "shall" in the UN Model.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Associated enterprises	Associated enterprises	9	Article 9(2)	The Treaty contains and additional sentence which states "...if that other State considers the adjustment justified. Which is not contained in the OECD Model.	The Treaty contains and additional sentence which states "...if that other State considers the adjustment justified. "which is not contained in the UN Model.

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4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Associated enterprises	Associated enterprises	9	Article 9(3)	The Treaty contains an additional paragraph under Article 9 stating "A Contracting State shall not change the profits of an enterprise in the circumstances referred to in paragraph 1 after the expiry of the time limits provided in its national laws and, in any case, after five years from the end of the year in which the profits which would be subject to such change would, but for the conditions referred to in paragraph 1, have accrued to that enterprise." This is not included in the OECD Model.	The Treaty contains an additional paragraph under Article 9 stating "A Contracting State shall not change the profits of an enterprise in the circumstances referred to in paragraph 1 after the expiry of the time limits provided in its national laws and, in any case, after five years from the end of the year in which the profits which would be subject to such change would, but for the conditions referred to in paragraph 1, have accrued to that enterprise." This is not included in the UN Model.
4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Associated enterprises	Associated enterprises	9	Article 9(4)	The Treaty contains an additional paragraph under Article 9 stating "The provisions of paragraphs 2 and 3 shall not apply in the case of fraud, wilful default or neglect." This is not included in the OECD Model.	The Treaty contains an additional paragraph under Article 9 stating "The provisions of paragraphs 2 and 3 shall not apply in the case of fraud, wilful default or neglect." This is not included in the UN Model.
4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Associated enterprises	Associated enterprises	9	Article 9(1)(b)	OECD Model includes the phrase "may be included in the profits of that enterprise and taxed accordingly," whereas the Treaty states "shall be included in the profits of that enterprise and taxed accordingly." The deviation being the use of the word "may" in the Treaty vs "shall" in the OECD Model.	UN Model includes the phrase "may be included in the profits of that enterprise and taxed accordingly," whereas the Treaty states "shall be included in the profits of that enterprise and taxed accordingly." The deviation being the use of the word "may" in the Treaty vs "shall" in the UN Model.
4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Associated enterprises	Associated enterprises	9	Article 9(2)	OECD Model includes the phrase: "that other State "shall" make an appropriate adjustment to the amount of the tax charged therein on those profits"; whereas Treaty Article 9(2) states that "other State "may" make an appropriate adjustment to the amount of the tax charged therein on those profits". The deviation being the use of the word "may" in the Treaty vs "shall" in the OECD Model.	UN Model Article 9(2) includes the phrase: "that other State "shall" make an appropriate adjustment to the amount of the tax charged therein on those profits"; whereas Treaty Article 9(2) states that "other State "may" make an appropriate adjustment to the amount of the tax charged therein on those profits". The deviation being the use of the word "may" in the Treaty vs "shall" in the UN Model.
4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Associated enterprises	Associated enterprises	9	Article 9	OECD states : other states shall make appropriate adjustments"; treaty: "states may make appropriate adjustments".	UN states : other states shall make appropriate adjustments"; treaty: "states may make appropriate adjustments".
4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Associated enterprises	Associated enterprises	9	Article 9(1)(b)	OECD Model includes the phrase "may be included in the profits of that enterprise and taxed accordingly," whereas the Treaty states "shall be included in the profits of that enterprise and taxed accordingly." The deviation being the use of the word "may" in the Treaty vs "shall" in the OECD Model.	UN Model includes the phrase "may be included in the profits of that enterprise and taxed accordingly," whereas the Treaty states "shall be included in the profits of that enterprise and taxed accordingly." The deviation being the use of the word "may" in the Treaty vs "shall" in the UN Model.

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4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Associated enterprises	Associated enterprises	9	Article 9(2)	OECD Model includes the phrase: "that other State "shall" make an appropriate adjustment to the amount of the tax charged therein on those profits"; whereas Treaty Article 9(2) states that "other State "may" make an appropriate adjustment to the amount of the tax charged therein on those profits". The deviation being the use of the word "may" in the Treaty vs "shall" in the OECD Model.	UN Model Article 9(2) includes the phrase: "that other State "shall" make an appropriate adjustment to the amount of the tax charged therein on those profits"; whereas Treaty Article 9(2) states that "other State "may" make an appropriate adjustment to the amount of the tax charged therein on those profits". The deviation being the use of the word "may" in the Treaty vs "shall" in the UN Model.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Associated enterprises	Associated enterprises	9	Article 9(1)(b)	No Deviations	UN Model includes the phrase "may be included in the profits of that enterprise and taxed accordingly," whereas the Treaty states "shall be included in the profits of that enterprise and taxed accordingly." The deviation being the use of the word "may" in the Treaty vs "shall" in the UN Model.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Associated enterprises	Associated enterprises	8	Article 8	OECD Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."	UN Model is entitled "Shipping, Inland Waterways, Transport and Air Transport", where as Treaty Article 8 is entitled "Shipping and Air Transport" and omits any reference to "inland waterways."
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Associated enterprises	Associated enterprises	9	No reference	Additional paragraph found in the Model states "Where a Contracting State includes in the profits of an enterprise of that State -- and taxes accordingly -- profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other." which is not present in the Treaty.	N/A-Treaty concluded prior to Model established.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Associated enterprises	Associated enterprises	9	Article 9(2)	Treaty states "then that state may make an appropriate adjustment " whereas the Model states "then that state shall make an appropriate adjustment"	Treaty states "then that state may make an appropriate adjustment " whereas the Model states "then that state shall make an appropriate adjustment"

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4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Associated enterprises	Associated enterprises	9	Article 9(2)	Treaty states "then that state may make an appropriate adjustment" whereas the Model states "then that state shall make an appropriate adjustment"	Treaty states "then that state may make an appropriate adjustment" whereas the Model states "then that state shall make an appropriate adjustment"
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
4,4	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Associated enterprises	Associated enterprises	9	No reference	No Deviations	UN Model contains and additional paragraph in Article 9(3) stating "The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default." which is not present in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Dividends	Dividends	10	Article 10(2)	The percentages in the OECD Model are (a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends; (b) 15 per cent of the gross amount of the dividends in all other cases. The Treaty percentages are 10 per cent of the gross amount of the dividends.	UN Article 10(2)(a) "... per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 10 per cent of the capital of the company paying the dividends"; Whereas Treaty Article 10(2)(a) excludes "other than a partnership"; and tax in The Treaty percentages are 10 per cent of the gross amount of the dividends

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Dividends	Dividends	10	Article 10(2)	The percentages in the OECD Model are (a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends; (b) 15 per cent of the gross amount of the dividends in all other cases. The Treaty percentages are 15 per cent of the gross amount of the dividends.	UN Article 10(2)(a) "... per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 10 per cent of the capital of the company paying the dividends"; Whereas Treaty Article 10(2)(a) excludes "other than a partnership"; and tax in The Treaty percentages is 15 per cent of the gross amount of the dividends
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Dividends	Dividends	10	Article 10(2)	The percentages in the OECD Model are (a) 5 percent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 percent of the capital of the company paying the dividends; (b) 15 percent of the gross amount of the dividends in all other cases. The Treaty percentages are: (a) 10 percent of the gross amount of the dividends if the beneficial owner is a company which holds at least 25 percent of the capital of the company paying the dividends; or (b) 15 percent of the gross amount of the dividends in all other cases.	UN Article 10(2)(a) "... percent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 10 percent of the capital of the company paying the dividends"; Whereas Treaty Article 10(2)(a) excludes "other than a partnership"; and tax is limited to 10% of gross dividends; and the required of the beneficial owner is shareholding is 25% . UN Article 10(2)(b) does not specify the tax %, whereas the treaty limits the tax to 15% in all other cases.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Dividends	Dividends	10	Article 10(2)	The percentages in the OECD Model are (a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends; (b) 15 per cent of the gross amount of the dividends in all other cases. The Treaty percentages "(a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 10 per cent of the capital of the company paying the dividends; or (b) 10 per cent of the gross amount of the dividends in all other cases."	UN Article 10(2)(a) "... per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 10 per cent of the capital of the company paying the dividends"; Whereas Treaty Article 10(2)(a) excludes "other than a partnership"; and tax in The Treaty percentages is"(a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 10 per cent of the capital of the company paying the dividends; or (b) 10 per cent of the gross amount of the dividends in all other cases."
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Dividends	Dividends	10	Article 10(4)	The Treaty contains an extra phase where as the OECD Model omits this stating "or performs in that other Contracting State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes "jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes "jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Dividends	Dividends	10	Article 10(3)	<i>Treaty makes mention of "income derived from an investment fund and investment trust" whereas the Model does not</i>	<i>Treaty makes mention of "income derived from an investment fund and investment trust" whereas the Model does not</i>
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Dividends	Dividends	10	Article 10(4)	<i>The Treaty contains an extra phase where as the OECD Model omits this stating "Profits of a company of a Contracting State carrying on business in the other Contracting State through a permanent establishment situated therein may, after having been taxed under Article 7, be taxed on the remaining amount in the Contracting State in which the permanent establishment is situated and in accordance with subparagraph (a) of paragraph 2 of this Article."</i>	<i>The Treaty contains an extra phase where as the UN Model omits this stating "Profits of a company of a Contracting State carrying on business in the other Contracting State through a permanent establishment situated therein may, after having been taxed under Article 7, be taxed on the remaining amount in the Contracting State in which the permanent establishment is situated and in accordance with subparagraph (a) of paragraph 2 of this Article."</i>
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Dividends	Dividends	10	Article 10(5)	Deviation noted whereby the Treaty contains reference to "independent personal services" and this is omitted from the Model.	Deviation noted whereby the Treaty contains reference to "independent personal services" and this is omitted from the Model.



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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Dividends	Dividends	10	Article 10(4)	The Treaty contains an extra phase where as the OECD Model omits this stating "or performs in that other Contracting State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply."	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Dividends	Dividends	10	Article 10(3)	Treaty makes reference to "independent personal services"	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Dividends	Dividends	10	Article 10(3)	Addition in Treaty not in OECD Model states "dividends paid by a company which is resident in of a CS to the government of the other CS shall be exempt from tax in the first state"	Addition in Treaty not in OECD Model states "dividends paid by a company which is resident in of a CS to the government of the other CS shall be exempt from tax in the first state"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Dividends	Dividends	10	Article 10(4)	Addition in Treaty not in OECD Model states "term government define for SA- reserve band and any other statutory body and Oman-central bank, state general reserve fund, Omni investment fund and any other statutory body"	Addition in Treaty not in OECD Model states "term government define for SA- reserve band and any other statutory body and Oman-central bank, state general reserve fund, Omni investment fund and any other statutory body"
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Dividends	Dividends	10	Article 10(5)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Dividends	Dividends	10	Article 10(6)	No Deviations	The Treaty does not contains an extra phase where as the UN Model it states "or performs in that other Contracting State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Dividends	Dividends	10	Article 10(8)	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Dividends	Dividends	10	Article 10(3)	Treaty states "dividends shall not be subject to tax in the CS of which the company paying the dividends is a resident if the dividends are paid to the other CS or a local authority, political subdivision or statutory body thereof" in addition to the Model.	Treaty states "dividends shall not be subject to tax in the CS of which the company paying the dividends is a resident if the dividends are paid to the other CS or a local authority, political subdivision or statutory body thereof" in addition to the Model.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Dividends	Dividends	10	Article 10(4)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Dividends	Dividends	10	Article 10(7)	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes ""jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Dividends	Dividends	10	Article 10(4)	Treaty contains an additional paragraph noting "this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation of assignment of the rights in respect of which the dividends are paid to take advantage of this article by means of that creation or assignment" which is not present in the Model.	Treaty contains an additional paragraph noting "this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation of assignment of the rights in respect of which the dividends are paid to take advantage of this article by means of that creation or assignment" which is not present in the Model.

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Dividends	Dividends	10	Article 10(3)	OECD Model defines dividends as "income from shares, "jouissance" shares or income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident". Whereas the Treaty Article 10(3) defines dividends as "income from shares, mining shares, founders' shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident".	UN Article 10(3) includes "'jouissance" shares or "jouissance" rights"; whereas the treaty does not include these types of shares in the definition.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Dividends	Dividends	10	Article 10(4)	The Treaty contains an extra phase where as the OECD Model omits this stating "or performs in that other Contracting State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply."	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation," which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty provides " the tax so charged shall not exceed: (a) 5 per cent of the gross amount of the interest in respect of loans made by banks; (b) 12 per cent of the gross amount of the interest in all other cases."	Treaty Article 11(2) limits the tax " the tax so charged shall not exceed: (a) 5 per cent of the gross amount of the interest in respect of loans made by banks; (b) 12 per cent of the gross amount of the interest in all other cases." whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Interest	Interest	11	Article 11(3)	OECD Model does not contain this provision whereas the Treaty Article 11(3) is an additional paragraph which states: "Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State and derived by the Government of the other Contracting State, a political subdivision or a local authority thereof or the Central Bank of that other Contracting State, shall be exempt from tax in the first-mentioned Contracting State."	UN Model does not contain this provision whereas the Treaty Article 11(3) is an additional paragraph which states: "Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State and derived by the Government of the other Contracting State, a political subdivision or a local authority thereof or the Central Bank of that other Contracting State, shall be exempt from tax in the first-mentioned Contracting State."
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply" therefore omitting part b.

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty provides for 12%.	Treaty Article 11(2) limits the tax to 12%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Interest	Interest	11	Article 11(3)	OECD Model does not contain this provision whereas the Treaty Article 11(3) is an additional paragraph which states: "notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if it is derived by the Government of the other Contracting State or a political subdivision or a local authority thereof, or any agency wholly owned and controlled by that Government or subdivision or authority".	UN Model does not contain this provision whereas the Treaty Article 11(3) is an additional paragraph which states: "notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if it is derived by the Government of the other Contracting State or a political subdivision or a local authority thereof, or any agency wholly owned and controlled by that Government or subdivision or authority".
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply" therefore omitting part b.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Interest	Interest	11	Article 11(6)	OECD Model states "Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State." however the Treaty follows the UN Model and additional mentions "...payer is that State itself, a political subdivision, a local authority or a resident of that State."	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.	Treaty Article 11(2) limits the tax to 10%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Interest	Interest	11	Article 11(3)	OECD Model does not contain this provision whereas the Treaty Article 11(3) is an additional paragraph which states: "notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if it is derived by the Government of the other Contracting State or a political subdivision or a local authority thereof, or any agency wholly owned and controlled by that Government or subdivision or authority".	UN Model does not contain this provision whereas the Treaty Article 11(3) is an additional paragraph which states: "notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if it is derived by the Government of the other Contracting State or a political subdivision or a local authority thereof, or any agency wholly owned and controlled by that Government or subdivision or authority".

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty provides for 5%. And Treaty refers to interest as "Income from debt claims" where as the Model refers to "interest" - no significant deviation.	Treaty Article 11(2) limits the tax to 5%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Interest	Interest	11	Article 11(8)	The Treaty contains an extra phase where as the OECD Model omits this stating "the provision of this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the share or the rights in respect of which the dividend is paid to take advantage of this article by means of that creation or assignment."	The Treaty contains an extra phase where as the OECD Model omits this stating "the provision of this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the share or the rights in respect of which the dividend is paid to take advantage of this article by means of that creation or assignment."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty provides for 5%. And Treaty refers to interest as "Income from debt claims" where as the Model refers to "interest" - no significant deviation.	Treaty Article 11(2) limits the tax to 5%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.	Treaty Article 11(2) limits the tax to 10%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.	Treaty Article 11(2) limits the tax to 10%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.	Treaty Article 11(2) limits the tax to 10%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.	Treaty Article 11(2) limits the tax to 10%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.	Treaty Article 11(2) limits the tax to 10%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.	Treaty Article 11(2) limits the tax to 10%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Interest	Interest	11	Article 11(5)	No Deviations	UN Model Article 11(4) has an additional phrase, not in the Treaty Article 11(5), which states: "or performs in that other State independent personal services from a fixed base situated therein". The UN Model Article 11(3) also states that "and the debt claim in respect of which the interest is paid is effectively connected with (a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply". Treaty Article 11(5) only refers to "permanent establishment", and notes that the provisions of "Article 7 shall apply".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty provides for 5%. And Treaty refers to interest as "Income from debt claims" where as the Model refers to "interest" - no significant deviation.	Treaty Article 11(2) limits the tax to 5%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Interest	Interest	11	Article 11(3)	Additional sentence is noted in the Model which states "Penalty charges -late payment shall not be regarded as interest for the purpose of this Art 11 - including premiums and prizes attached" that is not present in the Treaty	Additional sentence is noted in the Model which states "Penalty charges -late payment shall not be regarded as interest for the purpose of this Art 11 - including premiums and prizes attached" that is not present in the Treaty
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Interest	Interest	11	Article 11(5)	Deviation noted whereby the Treaty contains reference to "independent personal services" and this is omitted from the Model.	Deviation noted whereby the Treaty contains reference to "independent personal services" and this is omitted from the Model.

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Interest	Interest	11	No reference	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty makes no provision for this limitation.	Treaty Article 11(2) provides no limitations; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Interest	Interest	11	No reference	Treaty omits the following paragraph which is present in the Model "interest shall be deemed to arise in a CS when the payer is a resident. Where however the person paying the interest has in a CS a PE or fixed base then such interest shall be deemed to arise in the state where the PE is situated"	Treaty omits the following paragraph which is present in the Model "interest shall be deemed to arise in a CS when the payer is a resident. Where however the person paying the interest has in a CS a PE or fixed base then such interest shall be deemed to arise in the state where the PE is situated"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty provides for 25%.	N/A-Treaty concluded prior to Model established.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Interest	Interest	11	Article 11(3)	Treaty notes "The terms "interest" as used in this Article means income from Government securities, bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and, subject to the following paragraph, debt-claims and deposits of every kind as well as all other income assimilated to income from money lent or deposited by the taxation laws of the Contracting State in which the income arises." whereas the Model deviates and states "The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article."	N/A-Treaty concluded prior to Model established.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Interest	Interest	11	Article 11(2)	The term interest under the Treaty includes in addition to the Model "the term "interest" defined...as well as income which is subjected to the same taxation treatment as income from monies lent by the taxation laws of the CS in which the income arises "	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Interest	Interest	11	Article 11(3)	Treaty makes reference to "independent personal services"	No Deviations
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Interest	Interest	11	No reference	Model limits the interest tax at 10% however the Treaty makes no mention	No Deviations



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N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty does not provide for a limitation.	Treaty Article 11(2) provides no limitation; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Interest	Interest	11	Article 11(6)	Additional paragraph in the Treaty notes "this article shall not apply in respect of which the interest is paid to take advantage of this article by means of the creation of the debt-claim" which is not present in the Model	Additional paragraph in the Treaty notes "this article shall not apply in respect of which the interest is paid to take advantage of this article by means of the creation of the debt-claim" which is not present in the Model
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Interest	Interest	11	Article 11(4)	Treaty states in addition to the Model "the term "a recognised stock exchange" means: (a) in Qatar, the Qatar Exchange; (b) in SA, the Johannesburg Stock Exchange; © any other stock exchange agreed upon the CS "	Treaty states in addition to the Model "the term "a recognised stock exchange" means: (a) in Qatar, the Qatar Exchange; (b) in SA, the Johannesburg Stock Exchange; © any other stock exchange agreed upon the CS "
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Interest	Interest	11	Article 11(9)	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Interest	Interest	11	Article 11(7)	Treaty contains an additional paragraph noting "this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation of assignment of the rights in respect of which the dividends are paid to take advantage of this article by means of that creation or assignment" which is not present in the Model.	Treaty contains an additional paragraph noting "this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation of assignment of the rights in respect of which the dividends are paid to take advantage of this article by means of that creation or assignment" which is not present in the Model.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Interest	Interest	11	Article 11(2)	OECD Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty. Further the OECD accommodated for "tax so charged shall not exceed 10 per cent of the gross amount of the interest" however the Treaty provides for 5%. And Treaty refers to interest as "Income from debt claims" where as the Model refers to "interest" - no significant deviation.	Treaty Article 11(2) limits the tax to 5%; whereas UN Model does not specify the taxation limit. Further the UN Model has a second sentence stating "The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation." which is not present in the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State "shall" be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films or tapes or discs for radio or television broadcasting ... or for the use of or the right to use, industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State "shall" be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films or tapes or discs for radio or television broadcasting ... or for the use of or the right to use, industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes : "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "films, tapes or discs for television or radio broadcasting". These items are not included in the OECD Model.	No Deviations

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes : "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Royalties	Royalties	12	Article 12(3)	Treaty definition includes " films, tapes, or discs for radio or television broadcasting or use of or right to use industrial, commercial or scientific equipment, or transport vehicles"	Treaty definition includes " discs "and "transport vehicles".
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	UN Model Article 12(4) contains an additional sentence "or performs in that other State independent personal services from a fixed base situated therein; which is not in Treaty Article 12(4).
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films or tapes or discs for radio or television broadcasting ... or for the use of or the right to use, industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Royalties	Royalties	12	Article 12(4)	Treaty additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." which corresponds to the UN Model but deviates from the OECD Model.	The UN Model Article 12(4) also includes : "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State "shall" be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films or tapes or discs for radio or television broadcasting ... or for the use of or the right to use, industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Royalties	Royalties	12	Article 12(4)	Treaty additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." which corresponds to the UN Model but deviates from the OECD Model.	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "films, tapes or discs for television or radio broadcasting". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "films, tapes or discs for television or radio broadcasting". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "films, tapes or discs for television or radio broadcasting". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "films, tapes or discs for television or radio broadcasting". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "films, tapes or discs for television or radio broadcasting". These items are not included in the OECD Model.	No Deviations

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes : "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "films, tapes or discs for television or radio broadcasting". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Royalties	Royalties	12	Article 12(4)	No Deviations	The UN Model Article 12(4) also includes : "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State "shall" be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films or tapes or discs for radio or television broadcasting ... or for the use of or the right to use, industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations

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N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Royalties	Royalties	12	Article 12(4)	Treaty additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." which corresponds to the UN Model but deviates from the OECD Model.	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films or tapes or discs for radio or television broadcasting ... or for the use of or the right to use, industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Royalties	Royalties	12	Article 12(4)	Treaty additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." which corresponds to the UN Model but deviates from the OECD Model.	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Royalties	Royalties	12	Article 12(2)	OECD deviates as the Treaty includes the following "the term royalty - but does not include any amount paid in respect of the operation of a mine, oil well or quarry or of any other extraction of natural resources." in addition to the Treaty.	N/A-Treaty concluded prior to Model established.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films, tapes or other means of reproduction for use in connection with television or radio broadcasting, or for information (know-how)". These items are not included in the OECD Model.	No Deviations
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Royalties	Royalties	12	Article 12(4)	Treaty additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." which corresponds to the UN Model but deviates from the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations



REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " including computer software and films, tapes, or discs for radio or television broadcasting or use of or right to use industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Royalties	Royalties	12	Article 12(4)	No Deviations	UN Model additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." which the Treaty omits.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Royalties	Royalties	12	Article 12(7)	Additional paragraph is noted in the Treaty stating "this article shall not apply in respect of which the royalties is paid to take advantage of this article by means of the creation of the rights" not present in the Model.	Additional paragraph is noted in the Treaty stating "this article shall not apply in respect of which the royalties is paid to take advantage of this article by means of the creation of the rights" not present in the Model.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: "The term 'royalties' means payments received for the use of , or the right to use any copyright of literary, including and films, tapes, or discs for radio or television broadcasting or use of or right to use industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Royalties	Royalties	12	Article 12(4)	No Deviations	UN Model additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." but deviates from the Treaty.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Royalties	Royalties	12	Article 12(7)	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model	Additional paragraph in Treaty stating "this article shall not apply in respect of which the dividend is paid to take advantage of this article by means of the creation of shares or assignment of shares or other rights" not in the Model
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " including films, tapes, or discs for radio or television broadcasting ". These items are not included in the OECD Model.	No Deviations

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4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Royalties	Royalties	12	Article 12(7)	Treaty contains an additional paragraph noting "this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation of assignment of the rights in respect of which the dividends are paid to take advantage of this article by means of that creation or assignment" which is not present in the Model.	Treaty contains an additional paragraph noting "this article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation of assignment of the rights in respect of which the dividends are paid to take advantage of this article by means of that creation or assignment" which is not present in the Model.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Royalties	Royalties	12	Article 12(1)	The OECD Model states that "royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State "shall" be taxable only in that other State if such resident is the beneficial owner of the royalties", whereas the Treaty Article 12(1) states that the royalties "may" be taxed in that other State and makes no reference of the resident being the beneficial owner.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Royalties	Royalties	12	Article 12(3)	Treaty Article 12(3) has additional items included in the definition of Royalties: " films or tapes or discs for radio or television broadcasting ... or for the use of or the right to use, industrial, commercial or scientific equipment". These items are not included in the OECD Model.	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Royalties	Royalties	12	Article 12(4)	Treaty additional adds "or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base." which corresponds to the UN Model but deviates from the OECD Model.	The UN Model Article 12(4) also includes "is effectively connected with a) such permanent establishment or fixed base, or with (b) business activities referred to in (c) of paragraph 1 of Article 7. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply"; whereas the Treaty Article 12(4) omits reference to point (b) business activities.
4,5	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Royalties	Royalties	12	Article 12(5)	The Treaty Article 12(5) is an additional paragraph which is not in the OECD Model. It states "Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated."	No Deviations
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase.	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase.

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4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Capital gains	Capital gains	13	No reference	No Deviations	UN Model of 1980 contains two addition paragraphs which are not present in the Treaty, namely paragraph 4 & 5 which states "4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State. 5. Gains from the alienation of shares other than those mentioned in paragraph 4 representing a participation of ... per cent (the percentage is to be established through bilateral negotiations) in a company which is a resident of a Contracting State may be taxed in that State."
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Capital gains	Capital gains	13	Article 13(4)	Treaty includes and additional provision relating to "alienation of shares of capital stock of a company" which is not in the OECD Model but rather in the UN Model.	No Deviations
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Capital gains	Capital gains	13	Article 13(4)	No Deviations	UN Model of 1980 contains two addition paragraphs which are not present in the Treaty, namely paragraph 4 & 5 which states "4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State. 5. Gains from the alienation of shares other than those mentioned in paragraph 4 representing a participation of ... per cent (the percentage is to be established through bilateral negotiations) in a company which is a resident of a Contracting State may be taxed in that State."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Capital gains	Capital gains	13	Article 13(2)	No Deviations	UN additional sentence: "or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Capital gains	Capital gains	13	No reference	OECD Article states: "boats engaged in inland waterways, transport shall be taxable in the place of effective management". Not in treaty.	UN Article states: "boats engaged in inland waterways, transport shall be taxable in the place of effective management". Not in treaty.

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Capital gains	Capital gains	13	Article 13(2)	Treaty includes the wording "or the purpose of performing independent personal services," whereas this is not mentioned in the OECD Model.	No Deviations
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Capital gains	Capital gains	13	Article 13(4)	Treaty includes and additional provision relating to "alienation of shares of capital stock of a company" which is not in the OECD Model but rather in the UN Model.	The UN Model addition includes the following which is not present in the Treaty "(1) Nothing contained in this paragraph shall apply to a company, partnership, trust or estate, other than a company, partnership, trust or estate engaged in the business of management of immovable properties, the property of which consists directly or indirectly principally of immovable property used by such company, partnership, trust or estate in its business activities. (2) For the purposes of this paragraph, "principally" in relation to ownership of immovable property means the value of such immovable property"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Capital gains	Capital gains	13	Article 13(2)	Treaty includes the wording "or the purpose of performing independent personal services," whereas this is not mentioned in the OECD Model.	No Deviations
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Capital gains	Capital gains	13	Article 13(4)	Treaty includes and additional provision relating to "alienation of shares of capital stock of a company" which is not in the OECD Model but rather in the UN Model.	The UN Model addition includes the following which is not present in the Treaty "(1) Nothing contained in this paragraph shall apply to a company, partnership, trust or estate, other than a company, partnership, trust or estate engaged in the business of management of immovable properties, the property of which consists directly or indirectly principally of immovable property used by such company, partnership, trust or estate in its business activities. (2) For the purposes of this paragraph, "principally" in relation to ownership of immovable property means the value of such immovable property"

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4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Capital gains	Capital gains	13	Article 13(5)	Treaty states "gains from the alienation of shares other than those representing a participation of 25% in a company" whereas the OECD models states "Gains derived by a resident of a Contracting State from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State."	Treaty states "gains from the alienation of shares other than those representing a participation of 25% in a company" whereas the OECD models states "Gains derived by a resident of a Contracting State from the alienation of shares deriving more than ... per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State."
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Capital gains	Capital gains	13	Article 13(4)	No Deviations	UN Model of 1980 contains two addition paragraphs which are not present in the Treaty, namely paragraph 4 & 5 which states "4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State. 5. Gains from the alienation of shares other than those mentioned in paragraph 4 representing a participation of ... per cent (the percentage is to be established through bilateral negotiations) in a company which is a resident of a Contracting State may be taxed in that State."
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Capital gains	Capital gains	13	No reference	Not present in Treaty	Not present in Treaty
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Capital gains	Capital gains	13	No reference	Not present in Treaty	Not present in Treaty

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4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Capital gains	Capital gains	13	Article 13(4)	No Deviations	UN Model of 1980 contains two addition paragraphs which are not present in the Treaty, namely paragraph 4 & 5 which states "4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State. 5. Gains from the alienation of shares other than those mentioned in paragraph 4 representing a participation of ... per cent (the percentage is to be established through bilateral negotiations) in a company which is a resident of a Contracting State may be taxed in that State."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Capital gains	Capital gains	13	Article 13(2)	Treaty includes the wording "or the purpose of performing independent personal services," whereas this is not mentioned in the OECD Model.	No Deviations
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Capital gains	Capital gains	13	Article 13(4)	Treaty includes and additional provision relating to "alienation of shares of capital stock of a company" which is not in the OECD Model but rather in the UN Model.	The UN Model addition includes the following which is not present in the Treaty "(1) Nothing contained in this paragraph shall apply to a company, partnership, trust or estate, other than a company, partnership, trust or estate engaged in the business of management of immovable properties, the property of which consists directly or indirectly principally of immovable property used by such company, partnership, trust or estate in its business activities. (2) For the purposes of this paragraph, "principally" in relation to ownership of immovable property means the value of such immovable property"
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Capital gains	Capital gains	13	Article 13(5)	Treaty states "gains from the alienation of shares other than those representing a participation of 25% in a company" whereas the OECD models states "Gains derived by a resident of a Contracting State from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State."	Treaty states "gains from the alienation of shares other than those representing a participation of 25% in a company" whereas the OECD models states "Gains derived by a resident of a Contracting State from the alienation of shares deriving more than ... per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State."

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4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Capital gains	Capital gains	13	Article 13(4)	No Deviations	The UN Model addition includes the following which is not present in the Treaty "(1) Nothing contained in this paragraph shall apply to a company, partnership, trust or estate, other than a company, partnership, trust or estate engaged in the business of management of immovable properties, the property of which consists directly or indirectly principally of immovable property used by such company, partnership, trust or estate in its business activities. (2) For the purposes of this paragraph, "principally" in relation to ownership of immovable property means the value of such immovable property"
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Capital gains	Capital gains	13	Article 13(5)	No Deviations	Treaty states "gains from the alienation of shares other than those representing a participation of 25% in a company" whereas the OECD models states "Gains derived by a resident of a Contracting State from the alienation of shares deriving more than ... per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State."
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Capital gains	Capital gains	13	Article 13(1)	Treaty contains an additional paragraph stating " In this paragraph "immovable property" shall include rights - other than shares dealt in on a stock exchange - in a real estate association (being an association the greater part of whose assets are immovable property or rights in immovable property). The said rights shall be deemed to be situated in the State in which the immovable property giving rise to such capital gain is situated." which is not included in the Model.	N/A-Treaty concluded prior to Model established.
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Capital gains	Capital gains	13	Article 13(2)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	N/A-Treaty concluded prior to Model established.
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Capital gains	Capital gains	13	Article 13	No Deviations	UN Model of 1980 contains two addition paragraphs which are not present in the Treaty, namely paragraph 4 & 5 which states "4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State. 5. Gains from the alienation of shares other than those mentioned in paragraph 4 representing a participation of ... per cent (the percentage is to be established through bilateral negotiations) in a company which is a resident of a Contracting State may be taxed in that State."

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Capital gains	Capital gains	13	Article 13(2)	Treaty includes the wording "or the purpose of performing independent personal services," whereas this is not mentioned in the OECD Model.	No Deviations
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Capital gains	Capital gains	13	Article 13	No Deviations	UN Model of 1980 contains two addition paragraphs which are not present in the Treaty, namely paragraph 4 & 5 which states "4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State. 5. Gains from the alienation of shares other than those mentioned in paragraph 4 representing a participation of ... per cent (the percentage is to be established through bilateral negotiations) in a company which is a resident of a Contracting State may be taxed in that State."
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Capital gains	Capital gains	13	Article 13(2)	No Deviations	Treaty excludes the wording "or the purpose of performing independent personal services," whereas this is mentioned in the UN Model.
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase.	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Capital gains	Capital gains	13	Article 13(4)	Treaty includes and additional provision relating to "With respect to gains derived from Gulf Air the provisions of p3 of this article shall apply to that part of gains attributable under its constitutive contract to the government of Oman" which is not in the OECD Model	Treaty includes and additional provision relating to "With respect to gains derived from Gulf Air the provisions of p3 of this article shall apply to that part of gains attributable under its constitutive contract to the government of Oman" which is not in the UN Model
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Capital gains	Capital gains	13	Article 13(5)	Treaty includes and additional provision relating to "alienation of shares of capital stock of a company" which is not in the OECD Model but rather in the UN Model.	The Treaty omits of "interest in a partnership, trust or estate" when compared to the UN Model.
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".



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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Capital gains	Capital gains	13	Article 13(4)	Treaty includes and additional provision relating to "alienation of shares of capital stock of a company" which is not in the OECD Model but rather in the UN Model.	The UN Model addition includes the following which is not present in the Treaty "(1) Nothing contained in this paragraph shall apply to a company, partnership, trust or estate, other than a company, partnership, trust or estate engaged in the business of management of immovable properties, the property of which consists directly or indirectly principally of immovable property used by such company, partnership, trust or estate in its business activities. (2) For the purposes of this paragraph, "principally" in relation to ownership of immovable property means the value of such immovable property"
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Capital gains	Capital gains	13	Article 13	Treaty follows the OECD Model thus deviations from the UN Model and further deviates from the OECD Model as it makes not mention of "boats engaged in inland waterways, transport shall be taxable in the place of effective management"	Treaty follows the OECD Model thus deviations from the UN Model and further deviates from the OECD Model as it makes not mention of "boats engaged in inland waterways, transport shall be taxable in the place of effective management"
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Capital gains	Capital gains	13	Article 13	No Deviations	UN Model of 1980 contains two addition paragraphs which are not present in the Treaty, namely paragraph 4 & 5 which states "4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly principally of immovable property situated in a Contracting State may be taxed in that State. 5. Gains from the alienation of shares other than those mentioned in paragraph 4 representing a participation of ... per cent (the percentage is to be established through bilateral negotiations) in a company which is a resident of a Contracting State may be taxed in that State."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Capital gains	Capital gains	13	Article 13(2)	Treaty includes the wording "or the purpose of performing independent personal services," whereas this is not mentioned in the OECD Model.	No Deviations
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Capital gains	Capital gains	13	Article 13(3)	OECD Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The OECD Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".	UN Model includes gains from "boats operating in inland waterways, whereas the Treaty Article 13(3) does not include this phrase. The UN Model states that these profits "shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated", whereas the Treaty Article 13(3) states that such gains "shall be taxable only in that State"; i.e., no mention of "place of effective management".
4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Capital gains	Capital gains	13	Article 13(4)	Treaty includes and additional provision relating to "alienation of shares of capital stock of a company" which is not in the OECD Model but rather in the UN Model.	The UN Model addition includes the following which is not present in the Treaty "(1) Nothing contained in this paragraph shall apply to a company, partnership, trust or estate, other than a company, partnership, trust or estate engaged in the business of management of immovable properties, the property of which consists directly or indirectly principally of immovable property used by such company, partnership, trust or estate in its business activities. (2) For the purposes of this paragraph, "principally" in relation to ownership of immovable property means the value of such immovable property"

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4,6	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Capital gains	Capital gains	13	Article 13(5)	Treaty states "gains from the alienation of shares other than those representing a participation of 25% in a company" whereas the OECD models states "Gains derived by a resident of a Contracting State from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State."	Treaty states "gains from the alienation of shares other than those representing a participation of 25% in a company" whereas the OECD models states "Gains derived by a resident of a Contracting State from the alienation of shares deriving more than ... per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State."
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Deleted in Treaty	Independent personal services	14	No reference	Article 14 "Independent Personal Services" deleted from OECD, and not in treaty.	Article 14 "Independent Personal Services" in UN Model, Article not in treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Independent personal services	Independent personal services	14	No reference	Article 14 "Independent Personal Services" deleted from OECD, and not in treaty.	Article 14 "Independent Personal Services" in UN Model, Article not in treaty.

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4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Independent personal services	Independent personal services	14	No reference	Treaty does not have an Article for "Independent Services (i.e. same as OECD Model).	UN Model Article 14 "Independent personal services" - is not contained in the Tax Treaty. (Refer UN Model for full Article),
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State " which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference "if he stays for a period exceeding 183 days"
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Independent personal services	Independent personal services	14	Article 14 (2)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State " which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Independent personal services	Independent personal services	14	Article 14 (1)	OECD Model refers to "a resident" whereas the Treaty refers to "an individual." The Treaty additional makes reference to "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year" whereas the OECD Models omits this.	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year ... (the amount is to be established through bilateral negotiations)," which is omitted from the Treaty.

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4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Independent personal services	Independent personal services	14	Article 14 (3)	Treaty includes this article whereas the Model omits it.	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	N/A-Treaty concluded prior to Model established.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Independent personal services	Independent personal services	14	Article 15 (1)	Treaty contains and additional sentence which states "If he has no such fixed base and the income is not subject to tax in the Contracting State of which he is a resident he may be taxed in the other Contracting State on the income derived from his activities performed therein." that is not present in the OECD Model	N/A-Treaty concluded prior to Model established.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Independent personal services	Independent personal services	14	No reference	Treaty does not have an Article for "Independent Services (i.e. same as OECD Model).	UN Model Article 14 "Independent personal services" - is not contained in the Tax Treaty. (Refer UN Model for full Article),
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Independent personal services	Independent personal services	14	No reference	Treaty does not have an Article for "Independent Services (i.e. same as OECD Model).	UN Model Article 14 "Independent personal services" - is not contained in the Tax Treaty. (Refer UN Model for full Article),

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4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Independent personal services	Independent personal services	14	No reference	Treaty does not have an Article for "Independent Services (i.e. same as OECD Model).	UN Model Article 14 "Independent personal services" - is not contained in the Tax Treaty. (Refer UN Model for full Article),
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Independent personal services	Independent personal services	14	Article 14 (1)	Treaty in addition to the Model provides for "an individual is deemed to have a fixed base if he is present in the CS for more than 183 days in any 12 month period in a fiscal year"	No Deviations
4,7	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Independent personal services	Independent personal services	14	Article 14 (1)	No Deviations	UN Model makes reference to a part c of paragraph 1 and states "If the remuneration for his activities in the other Contracting State is paid by a resident of that Contracting State or is borne by a permanent establishment or a fixed base situated in that Contracting State and exceeds in the fiscal year 183 days." which is omitted from the Treaty.
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Dependent personal services	Dependent personal services	15	Article 15(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "place of effective management" or aboard a boat engaged in inland waterways transport.	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "place of effective management" or aboard a boat engaged in inland waterways transport.
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Dependent personal services	Dependent personal services	15	Article 15(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "place of effective management" or aboard a boat engaged in inland waterways transport.	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "place of effective management" or aboard a boat engaged in inland waterways transport.
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Dependent personal services	Dependent personal services	15	Article 15(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "place of effective management" or aboard a boat engaged in inland waterways transport.	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "place of effective management" or aboard a boat engaged in inland waterways transport.
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Income from employment	Income from employment	15	Article 14(3)	OECD phrase: "or aboard a boat engaged in inland waterways transport"; not in treaty; OECD states: "may be taxed in the Contracting State in which the place of effective management of the enterprise is situated"; Treaty states: ", remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that State".	UN phrase: "or aboard a boat engaged in inland waterways transport"; not in treaty; UN states: "may be taxed in the Contracting State in which the place of effective management of the enterprise is situated"; Treaty states: ", remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that State".
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Dependent personal services	Dependent personal services	15	Article 14(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."

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4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Dependent personal services	Dependent personal services	15	Article 15(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Dependent personal services	Dependent personal services	15	Article 15(4)	The treaty has an additional paragraph not in the OECD Model stating "an individual who is both national of a CS and an employee of an enterprise of that CS the principal business of which consists of the operations of aircraft in international traffic and who derives remuneration in respect of duties performed in the other CS shall be exempt from taxes in that state on remuneration derived from the employees employment with that enterprise for a period of 4 years beginning with the date on which the employee first performs duties in that other state"	The treaty has an additional paragraph not in the UN Model stating "an individual who is both national of a CS and an employee of an enterprise of that CS the principal business of which consists of the operations of aircraft in international traffic and who derives remuneration in respect of duties performed in the other CS shall be exempt from taxes in that state on remuneration derived from the employees employment with that enterprise for a period of 4 years beginning with the date on which the employee first performs duties in that other state"
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Income from employment	Income from employment	15	Article 14(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Income from employment	Income from employment	15	Article 14(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Income from employment	Income from employment	15	Article 15(4)	The treaty has an additional paragraph not in the OECD Model stating "Salaries, wages and other similar remuneration received by an employee of an air transport enterprise of a Contracting State who is stationed in the other Contracting State and who is not a national or a resident of that other State shall be taxable only in the first-mentioned State for a period of four years commencing on the date on which that employee first performs duties in that other State, provided that:  (a) the employee is not a national of that other State, and (b) was not a resident of that other State immediately prior to commencing employment in that other State."	The treaty has an additional paragraph not in the OECD Model stating "Salaries, wages and other similar remuneration received by an employee of an air transport enterprise of a Contracting State who is stationed in the other Contracting State and who is not a national or a resident of that other State shall be taxable only in the first-mentioned State for a period of four years commencing on the date on which that employee first performs duties in that other State, provided that:  (a) the employee is not a national of that other State, and (b) was not a resident of that other State immediately prior to commencing employment in that other State."
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Dependent personal services	Dependent personal services	15	Article 14(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Dependent personal services	Dependent personal services	15	Article 14(4)	The treaty has an additional paragraph not in the OECD Model stating "an individual who is both national of a CS and an employee of an enterprise of that CS the principal business of which consists of the operations of aircraft in international traffic and who derives remuneration in respect of duties performed in the other CS shall be exempt from taxes in that state on remuneration derived from the employees employment with that enterprise for a period of 4 years beginning with the date on which the employee first performs duties in that other state"	The treaty has an additional paragraph not in the UN Model stating "an individual who is both national of a CS and an employee of an enterprise of that CS the principal business of which consists of the operations of aircraft in international traffic and who derives remuneration in respect of duties performed in the other CS shall be exempt from taxes in that state on remuneration derived from the employees employment with that enterprise for a period of 4 years beginning with the date on which the employee first performs duties in that other state"

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4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Dependent personal services	Dependent personal services	15	Article 15(3)	OECD Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."	UN Model states "remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated". The Treaty makes no mention of "aboard a boat engaged in inland waterways transport."
4,8	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Dependent personal services	Dependent personal services	15	Article 15(4)	The treaty has an additional paragraph not in the OECD Model stating "an individual who is both national of a CS and an employee of an enterprise of that CS the principal business of which consists of the operations of aircraft in international traffic and who derives remuneration in respect of duties performed in the other CS shall be exempt from taxes in that state on remuneration derived from the employees employment with that enterprise for a period of 4 years beginning with the date on which the employee first performs duties in that other state"	The treaty has an additional paragraph not in the UN Model stating "an individual who is both national of a CS and an employee of an enterprise of that CS the principal business of which consists of the operations of aircraft in international traffic and who derives remuneration in respect of duties performed in the other CS shall be exempt from taxes in that state on remuneration derived from the employees employment with that enterprise for a period of 4 years beginning with the date on which the employee first performs duties in that other state"
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State."
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State."
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State."
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Directors' fees	Directors' fees	16	Article 15	No Deviations	UN includes "remuneration of top-level managerial officials"; and "salaries, wages and other similar derived as an official of top - level managerial position"; not in treaty.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Directors' fees	Directors' fees	16	Article 15 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State."
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Directors' fees	Directors' fees	16	Article 15 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State."
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State."



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4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Directors' fees	Directors' fees	16	Article 16 (2)	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Directors' fees	Directors' fees	16	Article 16 (2)	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Directors' fees	Directors' fees	16	Article 16 (2)	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.

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4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Directors' fees	Directors' fees	16	Article 16 (2)	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Directors' fees	Directors' fees	16	Article 17 (2)	Additional paragraph is noted making reference to "The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company." which is not present in the Model.	N/A-Treaty concluded prior to Model established.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Directors' fees	Directors' fees	16	Article 15 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Directors' fees	Directors' fees	16	Article 15 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.
4,9	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Directors' fees	Directors' fees	16	Article 16 (1)	No Deviations	UN Model Article 16(2) is an additional paragraph, not in the Treaty which states: "Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.

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4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Entertainers and sportspersons	Artistes and sportsmen	17	Article 17(3)	The Treaty has an additional paragraph 16(3), not in the OECD Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority thereof or takes place under a cultural agreement or arrangement between the Governments of the Contracting States."	The Treaty has an additional paragraph 16(3), not in UN Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority therefore takes place under a cultural agreement or arrangement between the Governments of the Contracting States."
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Artistes and sportsmen	Artistes and sportsmen	17	Article 17(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Entertainers and sportspersons	Artistes and sportsmen	17	Article 17(3)	The Treaty has an additional paragraph 16(3), not in the OECD Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority thereof or takes place under a cultural agreement or arrangement between the Governments of the Contracting States."	The Treaty has an additional paragraph 16(3), not in UN Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority therefore takes place under a cultural agreement or arrangement between the Governments of the Contracting States."
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Entertainers and sportspersons	Artistes and sportsmen	17	Article 17(3)	The Treaty has an additional paragraph 16(3), not in the OECD Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority thereof or takes place under a cultural agreement or arrangement between the Governments of the Contracting States."	The Treaty has an additional paragraph 16(3), not in UN Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority therefore takes place under a cultural agreement or arrangement between the Governments of the Contracting States."
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Entertainers and sportspersons	Artistes and sportsmen	17	Article 17(3)	The Treaty has an additional paragraph 16(3), not in the OECD Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority thereof or takes place under a cultural agreement or arrangement between the Governments of the Contracting States."	The Treaty has an additional paragraph 16(3), not in UN Model Article 17 which states that: "Income derived by a resident of a Contracting State from activities exercised in the other Contracting State, as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned State, a political subdivision or a local authority therefore takes place under a cultural agreement or arrangement between the Governments of the Contracting States."
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Entertainers and sportspersons	Artistes and sportsmen	17	Article 17(3)	The Treaty has an additional paragraph 16(3), not in the OECD Model Article 17 which states that: "Income derived from activities performed within the framework of cultural exchanges established under cultural agreements concluded between the two Contracting States shall be exempt from tax in the Contracting State in which the activities are performed."	The Treaty has an additional paragraph 16(3), not in UN Model Article 17 which states that: "Income derived from activities performed within the framework of cultural exchanges established under cultural agreements concluded between the two Contracting States shall be exempt from tax in the Contracting State in which the activities are performed."

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4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Entertainers and sportspersons	Artistes and sportsmen	17	Article 17(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Artistes and sportsmen	Artistes and sportsmen	17	Article 17(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Artistes and sportsmen	Artistes and sportsmen	17	Article 17(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Artistes and sportsmen	Artistes and sportsmen	17	Article 16(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Entertainers and sportspersons	Entertainers and sportspersons	17	Article 16(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Entertainers and sportspersons	Entertainers and sportspersons	17	Article 16(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.10	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Artistes and sportsmen	Artistes and sportsmen	17	Article 17(3)	Addition in Treaty not in OECD Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"	Addition in Treaty not in UN Model states "income derived from activities exercised in a CS shall be exempted from tax if the visit is supported by public funds"
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Pensions and annuities	Pensions	18	Article 18 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."

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4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Pensions and annuities	Pensions	18	Article 18 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Pensions and annuities	Pensions	18	Article 18 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 18(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Pensions and annuities	Pensions	18	Article 17(1)	OECD states "pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State" treaty includes "Annuities" (not in OECD); treaty replaces "shall be taxable" with "may be taxed", and treaty does not refer to "consideration of past employment".	UN Alt B states "pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment may be taxed in that State", as does treaty. treaty includes "Annuities" (not in UN); treaty does not refer to "consideration of past employment".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Pensions and annuities	Pensions	18	Article 17(2)	Treaty defines "Annuity" as: a stated sum payable to an individual periodically at stated times during the life of that individual or during a specified or ascertainable period of time under an obligation to make the payments in return for consideration of monies worth". Not in OECD Model.	Treaty defines "Annuity" as: a stated sum payable to an individual periodically at stated times during the life of that individual or during a specified or ascertainable period of time under an obligation to make the payments in return for consideration of monies worth". Not in UN Model.
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Pensions and annuities	Pensions	18	Article 17(1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities."	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Pensions and annuities	Pensions	18	Article 17 (2)	Treaty contains an additional paragraph Article 18(2) which states "Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a political subdivision or a local authority thereof shall be taxable only in that State." that is not present in the OECD Model.	No Deviations
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Pensions and annuities	Pensions	18	Article 17 (3)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".

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4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Pensions and annuities	Pensions	18	Article 18 (2)	Treaty contains an additional paragraph Article 18(2) which states "Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a political subdivision or a local authority thereof shall be taxable only in that State." that is not present in the OECD Model.	No Deviations
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Pensions and annuities	Pensions	18	Article 18 (3)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Pensions and annuities	Pensions	18	Article 18 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 18(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Pensions and annuities	Pensions	18	Article 18 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 18(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."

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4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Pensions and annuities	Pensions	18	Article 18 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 18(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Pensions	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Pensions	Pensions	18	Article 18 (2)	Treaty contains an additional paragraph Article 18(2) which states "2. Pensions, life annuities and other periodical or occasional payments made under the social security system of a Contracting State in respect of insuring personal accidents shall be taxable only in that State." that is not present in the OECD Model.	Treaty contains an additional paragraph Article 18(2) which states "2. Pensions, life annuities and other periodical or occasional payments made under the social security system of a Contracting State in respect of insuring personal accidents shall be taxable only in that State." that is not present in the OECD Model.
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Pensions and annuities	Pensions	18	Article 18 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Pensions and annuities	Pensions	18	Article 18 (2)	Treaty contains an additional paragraph Article 18(2) which states "Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a political subdivision or a local authority thereof shall be taxable only in that State." that is not present in the OECD Model.	No Deviations

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4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Pensions and annuities	Pensions	18	Article 18 (3)	The Treaty Article 18 not in OECD Model, states: "As used in this Article: a) the term "pensions and other similar remuneration" means periodic payments made after retirement in consideration of past employment or by way of compensation for injuries received in connection with past employment; b) the term "annuity" means a stated sum payable to an individual periodically at stated times during life, or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth."	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty states : "As used in this Article: a) the term "pensions and other similar remuneration" means periodic payments made after retirement in consideration of past employment or by way of compensation for injuries received in connection with past employment; b) the term "annuity" means a stated sum payable to an individual periodically at stated times during life, or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Pensions and annuities	Pensions	18	Article 17 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Pensions and annuities	Pensions	18	Article 17 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Pensions and annuities	Pensions	18	Article 17 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Pensions and annuities	Pensions	18	Article 17 (2)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Pensions and annuities	Pensions	18	Article 17 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Pensions and annuities	Pensions	18	Article 17 (2)	Treaty contains an additional paragraph Article 18(2) which states "Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a political subdivision or a local authority thereof shall be taxable only in that State." that is not present in the OECD Model.	No Deviations



REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Pensions and annuities	Pensions	18	Article 17 (3)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Pensions and annuities	Pensions	18	Article 18 (1)	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the OECD Model makes no reference to "annuities." Further the OECD Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment"	The Treaty makes reference to "pensions and other similar remuneration and annuities" whereas the UN Model makes no reference to "annuities." Further the UN Model states "in consideration of past employment shall be taxable only in that State" whereas the Treaty omits reference to "past employment" and states "may be taxed in the first-mentioned State."
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Pensions and annuities	Pensions	18	Article 18 (2)	Treaty contains an additional paragraph Article 18(2) which states "Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a political subdivision or a local authority thereof shall be taxable only in that State." that is not present in the OECD Model.	No Deviations
4.11	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Pensions and annuities	Pensions	18	Article 18 (3)	The Treaty Article 18(2) not in OECD Model, states: "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".	Under Alternative A of UN Model Article 18, there is no paragraph 3. The Treaty Article 17(2) states : "The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Government service	Government service	19	Article 18	No Deviations	Treaty includes "or a statutory body".
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Government service	Government service	19	Article 19(1)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	No Deviations
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	No Deviations
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"

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N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Government service	Government service	19	Article 19(1)	No Deviations	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Government service	Government service	19	Article 19(3)	OECD Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"	UN Model refers to "remuneration" whereas the Treaty refers to "salaries, wages and similar remuneration"
4.12	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Government service	Government service	19	Article 18(4)	Treaty contains an additional paragraph stating "The provisions of paragraph 1 of this Article shall likewise apply in respect of remuneration paid by a Contracting State to a specialist or volunteer seconded to the other Contracting State under a development assistance agreement concluded between the Contracting States paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority or a local government thereof." not present in the Model.	Treaty contains an additional paragraph stating "The provisions of paragraph 1 of this Article shall likewise apply in respect of remuneration paid by a Contracting State to a specialist or volunteer seconded to the other Contracting State under a development assistance agreement concluded between the Contracting States paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority or a local government thereof." not present in the Model.
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Students, apprentices and business trainees	Students	20	No reference	No Deviations	UN Model contains an additional paragraph Article 20(2) which states "In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business apprentice described in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting." that is not present in the Treaty.
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Students, apprentices and business trainees	Students	20	Article 20 (2)	OECD Model makes no reference to the additional paragraph found under the Treaty Article 20(2) stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting."	No Deviations
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Students, apprentices and business trainees	Students	20	Article 20 (2)	OECD Model makes no reference to the additional paragraph found under the Treaty Article 20(2) stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting."	No Deviations
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Students	Students	20	Article 19	No Deviations	Treaty refers to "student", Model refers to "student/business trainee/apprentice".
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Students, apprentices and business trainees	Students	20	Article 20 (2)	No Deviations	Treaty makes no reference to the additional paragraph found under the UN Model stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting."

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4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Students, apprentices and business trainees	Students	20	Article 20	<p>Treaty notes the following "An individual who is a resident of a Contracting State immediately before making a visit to the other Contracting State and is temporarily present in the other State solely:</p> <p>(a) as a student at a recognised university, college, school or other similar recognised educational institution in that other State;</p> <p>(b) as a business or technical apprentice; or</p> <p>(c) as a recipient of a grant, allowance or award for the primary purpose of study, research or training from the government of either State or from a scientific, educational, religious or charitable organisation or under a technical assistance programme entered into by the Government of either State, shall be exempt from tax in that other State on:</p> <p>(aa) all remittances from abroad for the purposes of his maintenance, education, study, research or training;</p> <p>(bb) the amount of such grant, allowance or award; and</p> <p>(cc) any remuneration not exceeding the equivalent in the currency of that other State of two thousand United States dollars (US\$ 2,000) in any tax year in respect of services in that other State provided the services are performed in connection with his study, research or training or are necessary for the purpose of his maintenance." Whereas the OECD Model makes no reference to any monetary limitations.</p>	<p>Treaty notes the following "An individual who is a resident of a Contracting State immediately before making a visit to the other Contracting State and is temporarily present in the other State solely:</p> <p>(a) as a student at a recognised university, college, school or other similar recognised educational institution in that other State;</p> <p>(b) as a business or technical apprentice; or</p> <p>(c) as a recipient of a grant, allowance or award for the primary purpose of study, research or training from the government of either State or from a scientific, educational, religious or charitable organisation or under a technical assistance programme entered into by the Government of either State, shall be exempt from tax in that other State on:</p> <p>(aa) all remittances from abroad for the purposes of his maintenance, education, study, research or training;</p> <p>(bb) the amount of such grant, allowance or award; and</p> <p>(cc) any remuneration not exceeding the equivalent in the currency of that other State of two thousand United States dollars (US\$ 2,000) in any tax year in respect of services in that other State provided the services are performed in connection with his study, research or training or are necessary for the purpose of his maintenance." Whereas the UN Model makes no reference to any monetary limitations.</p>
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Income from students and business apprentices	Students	20	Article 20 (1)	OECD Model uses the phrase "shall be exempted from tax" whilst the Treaty uses the phrase "shall not be taxed".	UN Model uses the phrase "shall be exempted from tax" whilst the Treaty uses the phrase "shall not be taxed".
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Income from students and business apprentices	Students	20	Article 20 (2)	No Deviations	UN Model makes no reference to the additional paragraph found under the Treaty Article 20(2) stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting."
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Students, apprentices and business trainees	Students	20	Article 20 (2)	No Deviations	UN Model makes no reference to the additional paragraph found under the Treaty Article 20(2) stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting."
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Students and business apprentices	Students	20	Article 20 (2)	No Deviations	UN Model makes no reference to the additional paragraph found under the Treaty Article 20(2) stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting."

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N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Teachers and Students	Students	20	Article 20 (2)	The treaty contains 2 additional paragraphs stating "2. Likewise, remuneration received by a teacher or by an instructor who is a national of a Contracting State and who is present in the other Contracting State for the primary purpose of teaching or engaging in scientific research for a period or periods not exceeding two years shall be exempt from tax in that other State on remuneration from personal services for teaching or research, provided that such payments arise from sources outside that other State. 3. The provisions of paragraph 2 shall only apply to income from research if such research is undertaken by the individual in the public interest and not primarily for the benefit of a private person or persons."	The treaty contains 2 additional paragraphs stating "2. Likewise, remuneration received by a teacher or by an instructor who is a national of a Contracting State and who is present in the other Contracting State for the primary purpose of teaching or engaging in scientific research for a period or periods not exceeding two years shall be exempt from tax in that other State on remuneration from personal services for teaching or research, provided that such payments arise from sources outside that other State. 3. The provisions of paragraph 2 shall only apply to income from research if such research is undertaken by the individual in the public interest and not primarily for the benefit of a private person or persons."
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Students, apprentices and business trainees	Students	20	No reference	No Deviations	The additional paragraph found under the UN Model stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting." which is not present in the Treaty.
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Teachers and students	Students	20	Article 21 (1)	Treaty Article 22 refers to Professors, Teachers and Students" there is no equivalent Article in the OECD Model. The Treaty Article states: "1. Notwithstanding the provisions of Article 16, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other  Israel - South Africa - Income Tax Treaty educational institution in that Contracting State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching be exempt from tax in the first-mentioned State if he is subject to tax in the other Contracting State in respect of such remuneration."	N/A-Treaty concluded prior to Model established.
4.13	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Students, apprentices and business trainees	Students	20	Article 20 (2)	OECD Model makes no reference to the additional paragraph found under the Treaty Article 20(2) stating " In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, apprentice or business trainee envisaged in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting."	No Deviations
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Other income	Other income	21	Article 21(3)	Treaty Article 21(3) in an additional paragraph, not in the OECD Model, which states: "notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Convention and arising in the other Contracting State may also be taxed in that other State".	No Deviations

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4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Other income	Other income	21	Article 21(3)	Treaty Article 21(3) in an additional paragraph, not in the OECD Model, which states: "notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Convention and arising in the other Contracting State may also be taxed in that other State".	No Deviations
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Other income	Other income	21	Article 21(3)	Treaty Article 21(3) in an additional paragraph, not in the OECD Model, which states: "notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Convention and arising in the other Contracting State may also be taxed in that other State".	No Deviations
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Other income	Other income	21	Article 20	No Deviations	UN Model includes phrase: "or performs in that other State independent personal services from a fixed base situated therein", which is not in Treaty Article.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Other income	Other income	21	Article 20	No Deviations	UN additional paragraph 21(3): "Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing articles of this Convention and arising in the other Contracting State may also be taxed in that other State", not in treaty.
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Other income	Other income	21	Article 21(3)	Treaty Article 21(3) in an additional paragraph, not in the OECD Model, which states: "notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Convention and arising in the other Contracting State may also be taxed in that other State".	No Deviations
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Other income	Other income	21	Article 21(3)	Treaty Article 21 notes the following "Any income, not dealt with in the foregoing Articles of this Agreement, derived by a resident of a Contracting State shall be subjected to tax only in that State." which is not entirely consistent with the OECD Model.	Treaty Article 21 notes the following "Any income, not dealt with in the foregoing Articles of this Agreement, derived by a resident of a Contracting State shall be subjected to tax only in that State." which is not entirely consistent with the UN Model.
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Other income	Other income	21	Article 21(3)	Treaty Article 21 notes the following "Any income, not dealt with in the foregoing Articles of this Agreement, derived by a resident of a Contracting State shall be subjected to tax only in that State." which is not entirely consistent with the OECD Model.	Treaty Article 21 notes the following "Any income, not dealt with in the foregoing Articles of this Agreement, derived by a resident of a Contracting State shall be subjected to tax only in that State." which is not entirely consistent with the UN Model.
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Other income	Other income	21	Article 21(3)	Treaty Article 21 notes the following "Any income, not dealt with in the foregoing Articles of this Agreement, derived by a resident of a Contracting State shall be subjected to tax only in that State." which is not entirely consistent with the OECD Model.	Treaty Article 21 notes the following "Any income, not dealt with in the foregoing Articles of this Agreement, derived by a resident of a Contracting State shall be subjected to tax only in that State." which is not entirely consistent with the UN Model.
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Other income	Other income	21	Article 20(2)	No Deviations	Model refers to "performs in that other state IPS from a fixed base situated therein" whereas this is not included in the Treaty
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Other income	Other income	21	Article 20(3)	Addition in treaty stating "items of income of a resident of a CS not dealt with and arising in the other CS may also be taxed in that other state" not present in Model	No Deviations

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4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Other income	Other income	21	Article 20(3)	Treaty contains and additional paragraph stating "items of income of a resident of a CS not dealt with and arising in the other CS may also be taxed in that other state."	No Deviations
N/S	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Other income	Other income	21	Article 21(2)	No Deviations	UN Model refers to "performs in that other state IPS from a fixed base situated therein" whereas this is not included in the Treaty
4.14	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Other income	Other income	21	Article 21(3)	Treaty Article 21(3) in an additional paragraph, not in the OECD Model, which states: "notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Convention and arising in the other Contracting State may also be taxed in that other State".	No Deviations
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	N/A	Capital	22	No reference	OECD Model Article 22 "Taxation of Capital - there is no corresponding Article in the Treaty.	UN Model Article 22 "Taxation of Capital - there is no corresponding Article in the Treaty.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	N/A	Capital	22	No reference	OECD Model Article 22 "Taxation of Capital - there is no corresponding Article in the Treaty.	UN Model Article 22 "Taxation of Capital - there is no corresponding Article in the Treaty.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Capital	Capital	22	Article 22 (3)	OECD Model states "and by boats engaged in inland waterways transport ... shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated." were as the Treaty makes to reference to this. Similar to Article 8.	UN Model states "and by boats engaged in inland waterways transport ... shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated." were as the Treaty makes to reference to this. Similar to Article 8.
4,3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Capital (property)	Capital	22	Article 21(3)	OECD includes boats engaged in inland waterways transport" which is not in Treaty"; OECD - provides that "capital shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated"; whereas Treaty states: " shall be taxable only in that Contracting State".	UN includes boats engaged in inland waterways transport" which is not in Treaty"; UN - provides that "capital shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated"; whereas Treaty states: " shall be taxable only in that Contracting State".
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	N/A	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Other income	Other income	22	Article 22	No Deviations	The UN Model includes the following: "The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of article 7 or article 14, as the case may be, shall apply."
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Capital	Capital	22	No reference	Treaty does not contain this Article.	No Deviations
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
4.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Capital	Capital	22	Article 22	Treaty omits reference to "inland waterways" and further includes in addition reference to "road transport"	Treaty omits reference to "inland waterways" and further includes in addition reference to "road transport"
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Capital	Capital	22	No reference	Treaty does not contain this Article.	N/A-Treaty concluded prior to Model established.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.



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3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Capital	Capital	22	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
4.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Capital	Capital	22	Article 23 (3)	Treaty omits reference to "inland waterways"	Treaty omits reference to "inland waterways"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Elimination of double taxation	Elimination of double taxation	23	Article 22B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Elimination of double taxation	Elimination of double taxation	23	Article 22B (1)(b)	Treaty contains an additional clause not on the OECD Model which states "where a dividend is distributed by a company which is resident of a CS to a resident of the other CS who owns not less than 5% of the share capital of the distributing company, the deduction in the above shall take into account the tax paid by that company on the profits out of which the dividend is paid."	Treaty contains an additional clause not on the UN Model which states "where a dividend is distributed by a company which is resident of a CS to a resident of the other CS who owns not less than 5% of the share capital of the distributing company, the deduction in the above shall take into account the tax paid by that company on the profits out of which the dividend is paid."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Elimination of double taxation	Elimination of double taxation	23	Article 22B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of subparagraphs (a) and (b) of paragraph 1 of this Article, the term "tax paid in that other Contracting State" shall be deemed to include the amount of tax which would have been paid but for an exemption or reduction granted in accordance with laws designed to promote economic development in that other Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of subparagraphs (a) and (b) of paragraph 1 of this Article, the term "tax paid in that other Contracting State" shall be deemed to include the amount of tax which would have been paid but for an exemption or reduction granted in accordance with laws designed to promote economic development in that other Contracting State.."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Elimination of double taxation	Elimination of double taxation	23	Article 22B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 22B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 22B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Egyptian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Egypt or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State.."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Egyptian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Egypt or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 22B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Elimination of double taxation	Elimination of double taxation	23	Article 22	South Africa accounts for the Credit method but the Bulgaria accounts for the Exemption method	South Africa accounts for the Credit method but the Bulgaria accounts for the Exemption method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Elimination of double taxation	Elimination of double taxation	23	Article 24	South Africa accounts for the Credit method but the Saudi Arabia accounts for the Exemption method	South Africa accounts for the Credit method but the Saudi Arabia accounts for the Exemption method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Elimination of double taxation	Elimination of double taxation	23	Article 24(2)	Treaty contains and additional paragraph stating "In the case of the Kingdom of Saudi Arabia, the methods for elimination of double taxation will not prejudice the provisions of the Zakat collection regime as regards Saudi nationals."	Treaty contains and additional paragraph stating "In the case of the Kingdom of Saudi Arabia, the methods for elimination of double taxation will not prejudice the provisions of the Zakat collection regime as regards Saudi nationals."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B	The OECD Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.	The UN Model - paragraph - is the Credit Method for the elimination of Double Tax. The Treaty does not include the Exemption Method.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(2)	OECD Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."	UN Model paragraph has no similar paragraph to that in the Treaty, and states that "For the purposes of paragraph 1 of this Article, the terms "Algerian tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in Algeria or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State."

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23B(3)	The Treaty has an additional paragraph not in the OECD Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."	The Treaty has an additional paragraph not in the UN Model, which states that "A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first- mentioned State, shall not be taxable in the other State."
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Elimination of double taxation	Elimination of double taxation	23	Article 22	South Africa and Turkey accounts for the Credit method	South Africa and Turkey accounts for the Credit method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Elimination of double taxation	Elimination of double taxation	23	Article 23	South Africa and Cyprus accounts for the Credit method	South Africa and Cyprus accounts for the Credit method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Elimination of double taxation	Elimination of double taxation	23	Article 23	South Africa & Israel accounts for the Credit method	N/A-Treaty concluded prior to Model established.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Elimination of double taxation	Elimination of double taxation	23	Article 23(2)	Treaty contains an additional paragraph stating "(b) Where an enterprise of Israel carries on business in South Africa through a permanent establishment situated in an economic development area and South African tax on the profits attributable to such permanent establishment has been wholly or partly relieved under provisions of South African tax law relating to enterprises in such areas, the amount to be allowed as a credit against the Israeli tax on such profits shall be an amount of tax which would have been imposed by South Africa if no such relief had been granted. For the purposes of this subparagraph "economic development area" means an area contemplated in section 11ter(1) of the Income Tax Act, No. 58 of 1962, of South Africa." that is not present in the Model.	N/A-Treaty concluded prior to Model established.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Elimination of double taxation	Elimination of double taxation	23	Article 23	South Africa and Kuwait's accounts for the Credit method	South Africa and Kuwait's accounts for the Credit method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Elimination of double taxation	Elimination of double taxation	23	Article 21	South Africa and Oman accounts for the Credit method	South Africa and Oman accounts for the Credit method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Elimination of double taxation	Elimination of double taxation	23	Article 21	South Africa and Qatar both accounts for the Credit method	South Africa and Qatar both accounts for the Credit method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Elimination of double taxation	Elimination of double taxation	23	Article 22	South Africa accounts for the Credit method but the UAE accounts for the Exemption method	South Africa accounts for the Credit method but the UAE accounts for the Exemption method

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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Elimination of double taxation	Elimination of double taxation	23	Article 24	South Africa accounts for the Credit method but the Saudi Arabia accounts for the Exemption method	South Africa accounts for the Credit method but the Saudi Arabia accounts for the Exemption method
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Elimination of double taxation	Elimination of double taxation	23	Article 24(2)	Treaty contains and additional paragraph stating "In the case of the Kingdom of Saudi Arabia, the methods for elimination of double taxation will not prejudice the provisions of the Zakat collection regime as regards Saudi nationals."	Treaty contains and additional paragraph stating "In the case of the Kingdom of Saudi Arabia, the methods for elimination of double taxation will not prejudice the provisions of the Zakat collection regime as regards Saudi nationals."
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty under Article 23 Non Discrimination.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty Article 23.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Non-discrimination	Non-discrimination	24	Article 23(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Non-discrimination	Non-discrimination	24	Article 23(5)	Treaty contains and additional paragraph not present in the OECD Model which states "In this Article the term "taxation" means taxes mentioned in Article 2." The OECD contains a paragraph 6 stating "The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description." which is not present in the Treaty.	Treaty contains and additional paragraph not present in the OECD Model which states "In this Article the term "taxation" means taxes mentioned in Article 2." The UN contains a paragraph 7 stating "The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description." which is not present in the Treaty.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty under Article 23 Non Discrimination.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty Article 23.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Non-discrimination	Non-discrimination	24	Article 23(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.

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5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Non-discrimination	Non-discrimination	24	Article 23(6)	Treaty includes an additional article that is not present in the OECD Model which states "Nothing in this Agreement shall be construed as preventing: (a) Egypt from imposing on the earnings of a company attributable to a permanent establishment in Egypt, a tax in addition to the tax which would be chargeable on the earnings of a company which is a resident of that State, provided that any additional tax so imposed shall not exceed 15 per cent of the amount of such earnings which have not been subjected to such additional tax in previous taxation years. (b) South Africa from imposing a tax on the profits attributable to a permanent establishment in South Africa of a company which is a resident of Egypt at a rate which does not exceed the rate of normal tax on companies by more than fifteen percentage points. (c) For the purpose of this paragraph, the term "earnings" means the profits attributable to a permanent establishment in Egypt in a year and previous years after deducting therefrom all taxes, other than the additional tax referred to herein, imposed on such profits by Egypt."	Treaty includes an additional article that is not present in the UN Model which states "Nothing in this Agreement shall be construed as preventing: (a) Egypt from imposing on the earnings of a company attributable to a permanent establishment in Egypt, a tax in addition to the tax which would be chargeable on the earnings of a company which is a resident of that State, provided that any additional tax so imposed shall not exceed 15 per cent of the amount of such earnings which have not been subjected to such additional tax in previous taxation years. (b) South Africa from imposing a tax on the profits attributable to a permanent establishment in South Africa of a company which is a resident of Egypt at a rate which does not exceed the rate of normal tax on companies by more than fifteen percentage points. (c) For the purpose of this paragraph, the term "earnings" means the profits attributable to a permanent establishment in Egypt in a year and previous years after deducting therefrom all taxes, other than the additional tax referred to herein, imposed on such profits by Egypt."
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Non-discrimination	Non-discrimination	24	Article 24(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Non-discrimination	Non-discrimination	24	Article 23	OECD Article 24(2) Stateless Persons - not in Treaty.	UN Article 24(2) Stateless Persons - not in Treaty.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Non-discrimination	Non-discrimination	24	Article 23(5)	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Belarus, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in OECD Model.	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Belarus, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in UN Model.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Non-discrimination	Non-discrimination	24	Article 23	Treaty omits reference to "stateless persons"	Treaty omits reference to "stateless persons"
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA				Non-discrimination	Non-discrimination	24	Article 23(5)	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Bulgaria, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in OECD Model.	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Bulgaria, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in UN Model.

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5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Non-discrimination	Non-discrimination	24	Article 22	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Ukraine, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in OECD Model.	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Ukraine, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in UN Model.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty under Article 23 Non Discrimination.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty Article 23.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Non-discrimination	Non-discrimination	24	Article 24(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty under Article 23 Non Discrimination.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty Article 23.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Non-discrimination	Non-discrimination	24	Article 24(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty under Article 23 Non Discrimination.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty Article 23.



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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Non-discrimination	Non-discrimination	24	Article 24(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty under Article 23 Non Discrimination.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty Article 23.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Non-discrimination	Non-discrimination	24	Article 24(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Non-discrimination	Non-discrimination	24	No reference	The OECD Model paragraph refers to "stateless persons" which is not referenced in the Treaty under Article 23 Non Discrimination.	The UN Model Article 24(2) pertains to "stateless persons" which is not referenced in the Treaty Article 23.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Non-discrimination	Non-discrimination	24	Article 3 (1)(h)	No Deviations	UN Model defines the term "national" whereas in the Treaty this term is found under Article 3.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Non-discrimination	Non-discrimination	24	Article 24(4)	OECD Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.	UN Model has a second sentence stating " Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first- mentioned State." whereas the Treaty omits this sentence.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Non-discrimination	Non-discrimination	24	Article 23 (6)	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Turkey, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in OECD Model.	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Turkey, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in UN Model.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Non-discrimination	Non-discrimination	24	No reference	The Model makes reference to "stateless" persons however the Treaty omits this.	The Model makes reference to "stateless" persons however the Treaty omits this.

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5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Non-discrimination	Non-discrimination	24	Article 24	No mention of "stateless" persons is found in the Treaty whereas it is present in the Model	No mention of "stateless" persons is found in the Treaty whereas it is present in the Model
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Non-discrimination	Non-discrimination	24	Article 24 (5)	The Treaty contains an additional paragraph which states "In this Article the term "taxation" means the taxes which are the subject of this Convention." which is not mentioned in the Model.	N/A-Treaty concluded prior to Model established.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Non-discrimination	Non-discrimination	24	No reference	The Model makes reference to "stateless" persons however the Treaty omits this.	The Model makes reference to "stateless" persons however the Treaty omits this.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Non-discrimination	Non-discrimination	24	No reference	No mention of "stateless" persons under this article in the Treaty however the Model makes mention of it.	No mention of "stateless" persons under this article in the Treaty however the Model makes mention of it.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Non-discrimination	Non-discrimination	24	Article 24 (6)	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Kuwait, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in OECD Model.	Treaty additional paragraph: "nothing contained in this Article shall prevent South Africa from imposing on the profits attributable to a permanent establishment in South Africa of a company, which is a resident of Kuwait, a tax at a rate which does not exceed the rate of normal tax on companies by more than five percentage points". Not in UN Model.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Non-discrimination	Non-discrimination	24	Article 24 (7)	Term "taxation" defined in the Treaty but not present in the Model	Term "taxation" defined in the Treaty but not present in the Model
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Non-discrimination	Non-discrimination	24	Article 22	The Treaty makes no reference to Stateless persons however this is mentioned in the Model.	The Treaty makes no reference to Stateless persons however this is mentioned in the Model.
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Non-discrimination	Non-discrimination	24	Article 22	The Treaty makes no reference to Stateless persons however this is mentioned in the Model.	The Treaty makes no reference to Stateless persons however this is mentioned in the Model.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Non-discrimination	Non-discrimination	24	Article 22 (5)	Treaty contains and additional clause stating "The non taxation of Qatari nationals under Qatari tax law shall not be regarded as discrimination under the provisions of this Article." which is not in the Model	Treaty contains and additional clause stating "The non taxation of Qatari nationals under Qatari tax law shall not be regarded as discrimination under the provisions of this Article." which is not in the Model
5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Non-discrimination	Non-discrimination	24	Article 23	The Treaty makes no reference to Stateless persons however this is mentioned in the Model.	The Treaty makes no reference to Stateless persons however this is mentioned in the Model.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Non-discrimination	Non-discrimination	24	Article 23 (5)	Treaty contains and additional paragraph stating "nothing in this article shall be construed as imposing a legal obligation on a CS to extend to the resident of the other CS the benefit of any treatment, preference or privilege by virtue of the formation of a customs union, economic union, a free trade area..." which is not in the Model	Treaty contains and additional paragraph stating "nothing in this article shall be construed as imposing a legal obligation on a CS to extend to the resident of the other CS the benefit of any treatment, preference or privilege by virtue of the formation of a customs union, economic union, a free trade area..." which is not in the Model

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5.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Non-discrimination	Non-discrimination	24	No reference	Not present in Treaty.	Not present in Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 24(2)	OECD contains a second sentence which is omitted from the Treaty which states "Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States."	No Deviations
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 24(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 24(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 24	OECD includes paragraph: "communicate including through a joint commission of themselves or their representatives."	OECD includes paragraphs: "communicate including through a joint commission of themselves or their representatives"; and "the competent authorities through consultation shall develop appropriate bilateral procedures for the implementation of MAP". Not in treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 24(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(5)	Additional paragraph in Treaty stating "the competent authorities of the CS made by mutual agreement settle the appropriate mode ... the tax release or exemptions provided by the Convention"	Additional paragraph in Treaty stating "the competent authorities of the CS made by mutual agreement settle the appropriate mode ... the tax release or exemptions provided by the Convention"
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	No Deviations	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".



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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(5)	Additional paragraph in Treaty stating "the competent authorities of the CS made by mutual agreement settle the appropriate mode ... the tax release or exemptions provided by the Convention"	Additional paragraph in Treaty stating "the competent authorities of the CS made by mutual agreement settle the appropriate mode ... the tax release or exemptions provided by the Convention"
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(6)	The Treaty sets out the mode of application of this article	The Treaty sets out the mode of application of this article
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(1)	The treaty notes a "resident" whereas the Model notes a "national" further The Treaty omits the following sentence which is present in the Model "The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention"	N/A-Treaty concluded prior to Model established.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(2)	The Treaty omits the following sentence which is present in the Model "Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States."	N/A-Treaty concluded prior to Model established.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	N/A-Treaty concluded prior to Model established.

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 23(3)	Model mentions further "They may also consult together for the elimination of double taxation in cases not provided for in the convention" however omitted from the Treaty.	Model mentions further "They may also consult together for the elimination of double taxation in cases not provided for in the convention" however omitted from the Treaty.
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 23(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Mutual agreement procedure	Mutual agreement procedure	25	Article 23(4)	OECD Model paragraph states that "a) a person has presented a case on the basis that the actions of one or both of the CS have resulted for that person in taxation not in accordance with the provisions of this convention, and b) competent authorities are unable to reach an agreement to resolve within 2 years, any unresolved issues arising from the case shall be submitted to arbitration if the person so requests." whereas this has been omitted from the Treaty.	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Mutual agreement procedure	Mutual agreement procedure	25	Article 24(4)	OECD makes note of "where a person has presented a case to the competent authority of a CS on the basis that the actions of one or both of the CS have resulted for that person in tax not in accordance with this convention and the competent authorities are unable to reach an agreement within 2 years - any unresolved issues arising shall be submitted to arbitration if the person requests" but the Treaty omits this clause.	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".

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NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(4)	OECD Model paragraph states that "the competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The Treaty Article 24(4) states that: The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".	UN Model Article 25(4) states: "The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article. In addition, a competent authority may devise appropriate unilateral procedures, conditions, methods and techniques to facilitate the above-mentioned bilateral actions and the implementation of the mutual agreement procedure"; whereas Treaty Article 24(4) states: "The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a joint commission consisting of representatives of the competent authorities of the Contracting States".
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Mutual agreement procedure	Mutual agreement procedure	25	Article 25(5)	Additional paragraph in Treaty stating "the competent authorities of the CS made by mutual agreement settle the appropriate mode ... the tax release or exemptions provided by the Convention"	Additional paragraph in Treaty stating "the competent authorities of the CS made by mutual agreement settle the appropriate mode ... the tax release or exemptions provided by the Convention"
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Exchange of information	Exchange of information	26	Article25(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Exchange of information	Exchange of information	26	Article25(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."

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5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Exchange of information	Exchange of information	26	Article 25	No Deviations	Treaty includes "taxes of every kind" not in UN Model; UN Model includes "particular for the prevention of fraud or evasion of such taxes" not in Treaty. UN includes: "the competent authorities shall through consultation develop appropriate conditions, methods and techniques i.r.o. such change of information shall be made including exchange of information regarding tax avoidance".
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Exchange of information	Exchange of information	26	Article25(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."

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5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Exchange of information	Exchange of information	26	Article 24 (4)	Treaty contains an additional paragraph stating " In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person. "	Treaty contains an additional paragraph stating " In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person. "
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Exchange of information	Exchange of information	26	Article 24 (4)	Treaty contains an additional paragraph stating " If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information. "	Treaty contains an additional paragraph stating " If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information. "

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5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
NS	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Exchange of information	Exchange of information	26	Article26(1)	Treaty mentions in addition to the Model the following "in particular for the prevention of fraud, and for the administration of the statutory provisions against legal avoidance concerning taxes covered by this Convention"	N/A-Treaty concluded prior to Model established.
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Exchange of information	Exchange of information	26	Article26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "the competent authorities shall through consultation develop appropriate conditions, methods and techniques concerning such exchange of info including info on tax avoidance"
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Exchange of information	Exchange of information	26	Article24(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Exchange of information	Exchange of information	26	Article 24(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Exchange of information	Exchange of information	26	Article 24 (4)	Treaty contains an additional paragraph stating " In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person. "	Treaty contains an additional paragraph stating " In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person. "

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5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Exchange of information	Exchange of information	26	Article 24 (4)	Treaty contains an additional paragraph stating " In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person. "	Treaty contains an additional paragraph stating " In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person. "
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Exchange of information	Exchange of information	26	Article 25(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Exchange of information	Exchange of information	26	Article 26(1)	No Deviations	UN Model includes phrases under Article 26(1) as follows which is omitted in the Treaty: "... in particular for the prevention of fraud or evasion of such taxes." and "However, if the information is originally regarded as secret in the transmitting State..." and "The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance."
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	N/A	Assistance in the collection of taxes	27	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	N/A	Assistance in the collection of taxes	27	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	N/A	Assistance in the collection of taxes	27	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	N/A	Assistance in the collection of taxes	27	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	N/A	Assistance in the collection of taxes	27	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.



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5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	N/A	Assistance in the collection of taxes	27	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	N/A	Assistance in the collection of taxes	27	No reference	Treaty does not contain this Article.	Treaty does not contain this Article.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	No reference	Territorial extension	28	No reference	Treaty has no Article for Territorial extension, but geographical scope is included in Article 3 definitions	Treaty has no Article for Territorial extension, but geographical scope is included in Article 3 definitions
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CZECH REPUBLIC	11-Nov-96	1996	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No Deviations

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3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No Deviations
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Miscellaneous rules	Diplomatic agents and consular officers	28	Article 27	The Treaty refers to miscellaneous provisions coupled with the "Diplomatic agents and consular officers" article. No deviations are found in the elater reference to Diplomats however the Miscellaneous provisions state the following which significantly deviate from the OECD Model "1. Without prejudice to the application of Article 23, the provisions of this Convention shall not limit the rights and benefits which the laws of a Contracting State grant in respect of the taxes which are the subject of Article 2. 3. For the purposes of this Convention, persons who are members of a diplomatic or consular mission of a Contracting State in the other Contracting State or in a third State and who are nationals of the sending State, shall be deemed to be residents of the sending State if they are submitted therein to the same obligations in respect of taxes on income and capital gains as are residents of that State. 4. This Convention shall not apply to international organisations, to organs or officials thereof and to persons who are members of a diplomatic or consular mission of a third State, being present in a Contracting State and not treated in either Contracting State as residents in respect of taxes on income or capital gains. 5. The competent authorities of the Contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention and for resolving any difficulty or doubt as to the application or interpretation of this Convention.	N/A-Treaty concluded prior to Model established.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	N/A-Treaty concluded prior to Model established.

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3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
3.2.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	N/A	Territorial extension	28	No reference	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.	No such Article in the Treaty exists relating to Territorial extension however mention of the countries Territorial extensions are found under Article 3.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Entry into force	Entry into force	29	Article 28	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Entry into force	Entry into force	29	Article 27	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Entry into force	Entry into force	29	Article 29	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	BELARUS	29-Oct-02	2000	1980	Entry into force	Entry into force	29	Article 27	Treaty has own rules for entry into force	Treaty has own rules for entry into force
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Entry into force	Entry into force	29	Article 27	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.



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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Entry into force	Entry into force	29	Article 28	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Entry into force	Entry into force	29	Article 29	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	N/A-Treaty concluded prior to Model established.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Entry into force	Entry into force	29	Article 29	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	OMAN	09-Oct-09	2000	2001	Entry into force	Entry into force	29	Article 26	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Entry into force	Entry into force	29	Article 26	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Entry into force	Entry into force	29	Article 29	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Entry into force	Entry into force	29	Article 29	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the OECD Model does not specify such details.	No significant deviation as the Treaty specifies how the Convention shall enter into force by stating "Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications." whereas the UN Model does not specify such details.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Termination	Termination	30	Article 29	OECD Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.	UN Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	EGYPT	28-Apr-99	1996	1980	Termination	Termination	30	Article 28	OECD Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.	UN Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.



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<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	CYPRUS	01-Sep-96	1996	1980	Termination	Termination	30	Article 29	OECD Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.	UN Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Termination	Termination	30	Article 30	OECD Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.	N/A-Treaty concluded prior to Model established.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	QATAR	06-Mar-15	2014	2011	Termination	Termination	30	Article 27	OECD Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.	UN Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Termination	Termination	30	Article 30	OECD Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.	UN Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.
<i>NS</i>	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Termination	Termination	30	Article 30	OECD Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.	UN Model specifies notice of termination is "at least six months before the end of any calendar year" but the Treaty notes "not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force." No significant deviation noted.
6.1.1	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Technical fees	N/A	31 Additional Article - Not in Model	Article 12A	<p>The Treaty has an additional Article 20 "Technical Fees" which states:</p> <ol style="list-style-type: none"> <li>1. Technical fees arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.</li> <li>2. However, such technical fees may also be taxed in the Contracting State in which they arise, and according to the laws of that State, but if the recipient is the beneficial owner of the technical fees, the tax so charged shall not exceed 12 per cent of the gross amount of the technical fees.</li> <li>3. The term "technical fees" as used in this Article means payments of any kind to any person, other than an employee of the person making the payments, in consideration for any services such as technical and economic studies and technical assistance and other services of a technical or consultancy nature.</li> <li>4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the technical fees, being a resident of a Contracting State, carries on business in the other Contracting State in which the technical fees arise through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the technical fees are effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.</li> <li>5. Technical fees shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the technical fees, whether he is a</li> </ol>	<p>The Treaty has an additional Article 20 "Technical Fees" which states:</p> <ol style="list-style-type: none"> <li>1. Technical fees arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.</li> <li>2. However, such technical fees may also be taxed in the Contracting State in which they arise, and according to the laws of that State, but if the recipient is the beneficial owner of the technical fees, the tax so charged shall not exceed 12 per cent of the gross amount of the technical fees.</li> <li>3. The term "technical fees" as used in this Article means payments of any kind to any person, other than an employee of the person making the payments, in consideration for any services such as technical and economic studies and technical assistance and other services of a technical or consultancy nature.</li> <li>4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the technical fees, being a resident of a Contracting State, carries on business in the other Contracting State in which the technical fees arise through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the technical fees are effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.</li> <li>5. Technical fees shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the technical fees, whether he is a</li> </ol>

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5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	TUNISIA	02-Feb-99	1998	1980	Limitation of benefit	N/A	31 Additional Article - Not in Model	Article 27	Treaty contains and additional article which states "The provisions of this Convention in respect of taxation on income shall not apply to a person (other than an individual) who has become a resident of a Contracting State in order primarily to enjoy the benefits of this Convention. In determining cases which are considered to fall within the provisions of this Article, the competent authorities of the Contracting States shall consult each other in order to reach mutual agreement regarding the exclusion of any person from the benefits of the Convention." and is not present in the OECD Model	Treaty contains and additional article which states "The provisions of this Convention in respect of taxation on income shall not apply to a person (other than an individual) who has become a resident of a Contracting State in order primarily to enjoy the benefits of this Convention. In determining cases which are considered to fall within the provisions of this Article, the competent authorities of the Contracting States shall consult each other in order to reach mutual agreement regarding the exclusion of any person from the benefits of the Convention." and is not present in the UN Model
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ALGERIA	28-Apr-98	1996	1980	Assistance in recovery	N/A	27	Article 27	OECD Model makes no reference for "Assistance in Recovery" however the treaty makes provisions for an additional article relating to "Assistance in recovery"	UN Model makes no reference for "Assistance in Recovery" however the treaty makes provisions for an additional article relating to "Assistance in recovery"
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	BULGARIA	29-Apr-04	2003	2001	Teachers and researchers	N/A	31 Additional Article - Not in Model	Article 20 (1)	Treaty Article 22 refers to Professors, Teachers and Researchers" there is no equivalent Article in the OECD Model. The Treaty Article states: "1. An individual who visits a Contracting State for a period not exceeding two years for the sole purpose of teaching or carrying out research at a university, college, school or other recognised educational institution in that State and who is or was immediately before that visit a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on any remuneration for such teaching or research, provided that such remuneration is derived by the individual from outside that State. 2. The provisions of paragraph 1 shall not apply to income from research if such activities are undertaken by the individual not in the public interest but primarily for the private benefit of some person or persons."	Treaty Article 22 refers to Professors, Teachers and Researchers" there is no equivalent Article in the UN Model. The Treaty Article states: "1. An individual who visits a Contracting State for a period not exceeding two years for the sole purpose of teaching or carrying out research at a university, college, school or other recognised educational institution in that State and who is or was immediately before that visit a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on any remuneration for such teaching or research, provided that such remuneration is derived by the individual from outside that State. 2. The provisions of paragraph 1 shall not apply to income from research if such activities are undertaken by the individual not in the public interest but primarily for the private benefit of some person or persons."
5.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	UKRAINE	28-Aug-03	2003	2001	Assistance in recovery	N/A	27	Article 27	OECD Model makes no reference for "Assistance in Recovery" however the make provisions for an additional article relating to "Assistance in recovery"	UN Model makes no reference for "Assistance in Recovery" however the make provisions for an additional article relating to "Assistance in recovery"
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	RUSSIA	27-Nov-95	1992	1980	Income from Teachers and Researchers	N/A	31 Additional Article - Not in Model	Article 19	This Article is not in OECD Model: "Notwithstanding the provisions of Article 14, a teacher or researcher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching or carrying out research at a university, college, school or other educational or research institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned State."	This Article is not in UN Model: "Notwithstanding the provisions of Article 14, a teacher or researcher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching or carrying out research at a university, college, school or other educational or research institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned State."



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6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SLOVAK REPUBLIC	28-May-98	1996	1980	Teachers	N/A	31 Additional Article - Not in Model	Article 19	This Article is not in OECD Model: "Notwithstanding the provisions of Article 14, a teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching, not be subject to tax in the first-mentioned State, provided that such remuneration is derived by him from outside that State and such remuneration is subject to tax in the other State."	This Article is not in UN Model: "Notwithstanding the provisions of Article 14, a teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching, not be subject to tax in the first-mentioned State, provided that such remuneration is derived by him from outside that State and such remuneration is subject to tax in the other State."
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	HUNGARY	04-Mar-94	1992	1980	Teachers	N/A	31 Additional Article - Not in Model	Article 21	This Article is not in OECD Model: "1. Remuneration which a professor or teacher who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State for a period not exceeding two years for the purpose of carrying out advanced study or research or for teaching at a university, college, school or other educational institution, receives for such work shall not be taxed in that State, provided that such remuneration is derived by him from outside that State and such remuneration is subject to tax in the other Contracting State. 2. This Article shall not apply to income from research if such research is undertaken primarily for the private benefit of a specific person or persons."	This Article is not in UN Model: "1. Remuneration which a professor or teacher who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State for a period not exceeding two years for the purpose of carrying out advanced study or research or for teaching at a university, college, school or other educational institution, receives for such work shall not be taxed in that State, provided that such remuneration is derived by him from outside that State and such remuneration is subject to tax in the other Contracting State. 2. This Article shall not apply to income from research if such research is undertaken primarily for the private benefit of a specific person or persons."
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1977	N/A-not in existence as date of conclusion	Teachers and students	N/A	31 Additional Article - Not in Model	Article 21	Paragraph 1 of the Treaty is in addition to the OECD Model and states the following "1. Notwithstanding the provisions of Article 16, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that Contracting State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching be exempt from tax in the first-mentioned State if he is subject to tax in the other Contracting State in respect of such remuneration."	Paragraph 1 of the Treaty is in addition to the UN Model and states the following "1. Notwithstanding the provisions of Article 16, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that Contracting State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching be exempt from tax in the first-mentioned State if he is subject to tax in the other Contracting State in respect of such remuneration."
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	POLAND	10-Nov-93	1992	1980	Professors and researchers	N/A	31 Additional Article - Not in Model	Article 21	This Article is not in OECD Model: "1. An individual who visits a Contracting State for a period not exceeding two years for the purpose of teaching or carrying out research at a university, college or other recognized educational institution in that Contracting State and who is or was immediately before that visit a resident of the other Contracting State, shall be exempted from taxation in the firstmentioned Contracting State on remuneration for such teaching or research during that period. 2. The provisions of paragraph 1 of this Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons."	This Article is not in UN Model: "1. An individual who visits a Contracting State for a period not exceeding two years for the purpose of teaching or carrying out research at a university, college or other recognized educational institution in that Contracting State and who is or was immediately before that visit a resident of the other Contracting State, shall be exempted from taxation in the firstmentioned Contracting State on remuneration for such teaching or research during that period. 2. The provisions of paragraph 1 of this Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons."

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6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	TURKEY	03-Mar-05	2003	2001	Teachers and students	N/A	31 Additional Article - Not in Model	Article 20	Paragraph 2 and 3 of the Treaty is in addition to the OECD Model and states the following "2. Likewise, remuneration received by a teacher or by an instructor who is a national of a Contracting State and who is present in the other Contracting State for the primary purpose of teaching or engaging in scientific research for a period or periods not exceeding two years shall be exempt from tax in that other State on remuneration from personal services for teaching or research, provided that such payments arise from sources outside that other State. 3. The provisions of paragraph 2 shall only apply to income from research if such research is undertaken by the individual in the public interest and not primarily for the benefit of a private person or persons."	Paragraph 2 and 3 of the Treaty is in addition to the UN Model and states the following "2. Likewise, remuneration received by a teacher or by an instructor who is a national of a Contracting State and who is present in the other Contracting State for the primary purpose of teaching or engaging in scientific research for a period or periods not exceeding two years shall be exempt from tax in that other State on remuneration from personal services for teaching or research, provided that such payments arise from sources outside that other State. 3. The provisions of paragraph 2 shall only apply to income from research if such research is undertaken by the individual in the public interest and not primarily for the benefit of a private person or persons."
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	ROMANIA	12-Nov-93	1992	1980	Teachers	N/A	31 Additional Article - Not in Model	Article 19(3)	Not present in OECD Model. Treaty wording: "Notwithstanding the provisions of Article 15, a teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching, be exempt from tax in the first-mentioned Contracting State."	Not present in UN Model. Treaty wording: "Notwithstanding the provisions of Article 15, a teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching, be exempt from tax in the first-mentioned Contracting State."
6.1.3	EAST EUROPE /WEST ASIA / NORTH AFRICA	ISRAEL	10-Feb-78	1980	N/A-not in existence as date of conclusion	Grants	N/A	31 Additional Article - Not in Model	Article 14	An additional article is noted in the Treaty relating to "Grants" which is not present in the Model stating "a grant given by the CS, a political subdivision or any agency to a resident of the other state under the laws of and for the purpose of encouraging investment in the 1st mentioned state shall be taxable only in the 1st mentioned state"	N/A-Treaty concluded prior to Model established.
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Teachers and researchers	N/A	31 Additional Article - Not in Model	Article 20	Treaty Article 20 refers to Professors, Teachers and Researchers" there is no equivalent Article in the OECD Model. The Treaty Article states: "1. An individual who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who, at the invitation of the Government of the first-mentioned Contracting State or of a university, college, school, museum or other cultural institution in that first-mentioned Contracting State or under an official programme of cultural exchange, is present in that Contracting State for a period not exceeding two consecutive years solely for the purpose of teaching, giving lectures or carrying out research at such institution or under such programme shall be exempt from tax in that Contracting State on remuneration for such activity, provided that such remuneration is derived from outside the first-mentioned Contracting State. 2. The provisions of this Article shall not apply to income from research if such research is undertaken solely for the private benefit of a specific person or persons. "	Treaty Article 20 refers to Professors, Teachers and Researchers" there is no equivalent Article in the UN Model. The Treaty Article states: "1. An individual who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who, at the invitation of the Government of the first-mentioned Contracting State or of a university, college, school, museum or other cultural institution in that first-mentioned Contracting State or under an official programme of cultural exchange, is present in that Contracting State for a period not exceeding two consecutive years solely for the purpose of teaching, giving lectures or carrying out research at such institution or under such programme shall be exempt from tax in that Contracting State on remuneration for such activity, provided that such remuneration is derived from outside the first-mentioned Contracting State. 2. The provisions of this Article shall not apply to income from research if such research is undertaken solely for the private benefit of a specific person or persons. "

REF. TO BODY OF TEXT	REGION	COUNTRY	TREATY CONCLUSION DATE	OECD MODEL YEAR	UN MODEL YEAR	TREATY ARTICLE NAME	OECD MODEL ARTICLE NAME	OECD/UN ARTICLE REFERENCE	Treaty ARTICLE REFERENCE	DEVIATIONS FROM OECD MODEL	DEVIATIONS FROM UN MODEL
6.1.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	KUWAIT	17-Feb-04	2003	2001	Miscellaneous rules	N/A	31 Additional Article - Not in Model	Article 27	This article is an addition to the DTC stating "1. The provisions of this Agreement shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded: a) by the laws of a Contracting State in the determination of the tax imposed by that Contracting State; b) by any other special arrangement on taxation between the Contracting States or between one of the Contracting States and residents of the other Contracting State. 2. The competent authorities of each Contracting State may prescribe regulations in order to carry out the provisions of this Agreement."	This article is an addition to the DTC stating "1. The provisions of this Agreement shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded: a) by the laws of a Contracting State in the determination of the tax imposed by that Contracting State; b) by any other special arrangement on taxation between the Contracting States or between one of the Contracting States and residents of the other Contracting State. 2. The competent authorities of each Contracting State may prescribe regulations in order to carry out the provisions of this Agreement."
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Teachers and researchers	N/A	31 Additional Article - Not in Model	Article 19	Treaty Article 22 refers to Professors, Teachers and Researchers" there is no equivalent Article in the OECD Model. The Treaty Article states: "1. Notwithstanding the provisions of Article 14, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding in the aggregate two years from the date of first arrival in that State, solely for the purpose of teaching or carrying out research at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned State, provided that such remuneration is derived by that professor or teacher from outside that State. 2. The provisions of this Article shall not apply to income from research if such research is undertaken not in the public interest but wholly or mainly for the private benefit of a specific person or persons."	Treaty Article 22 refers to Professors, Teachers and Researchers" there is no equivalent Article in the UN Model. The Treaty Article states: "1. Notwithstanding the provisions of Article 14, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding in the aggregate two years from the date of first arrival in that State, solely for the purpose of teaching or carrying out research at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned State, provided that such remuneration is derived by that professor or teacher from outside that State. 2. The provisions of this Article shall not apply to income from research if such research is undertaken not in the public interest but wholly or mainly for the private benefit of a specific person or persons."
6.1.5	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Refunds	N/A	31 Additional Article - Not in Model	Article 27	Treaty contains an additional article relating to "refunds" which deviates from the model.	Treaty contains an additional article relating to "refunds" which deviates from the model.

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6.1.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	UAE	23-Nov-15	2014	2011	Miscellaneous rules	N/A	31 Additional Article - Not in Model	Article 28	<p>This article is an addition to the DTC stating "1. Notwithstanding the provisions of paragraph 2 of Article 10 and paragraph 2 of Article 11, dividends and interest paid by a resident of a Contracting State to the Government of the other Contracting State or political subdivision or local authority thereof shall be exempt from tax in the first-mentioned State.</p> <p>2. For the purposes of paragraph 1, the term "Government" shall include:</p> <p>(a) in the case of the United Arab Emirates:</p> <p>(i) the Government of the United Arab Emirates;</p> <p>(ii) a local government of the United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ras al Khaima, Fujairah, Umm al Qaiwain and Ajman);</p> <p>(iii) the following financial institutions particularly but not exclusively:</p> <p>(1) the Abu Dhabi Investment Council;</p> <p>(2) Abu Dhabi Investment Authority;</p> <p>(3) Emirates Investment Authority;</p> <p>(4) Dubai Investment Corporation;</p> <p>(5) any other statutory body or institution or instrumentality wholly owned by the Government of the Federal or local Government of the United Arab Emirates, as may be agreed from time to time between the competent authorities of the Contracting States.</p> <p>(b) In the case of South Africa:</p> <p>(i) the South African Reserve Bank; and</p> <p>(ii) any other statutory body or institution wholly owned by the Government of the Republic of South Africa.</p>	<p>This article is an addition to the DTC stating "1. Notwithstanding the provisions of paragraph 2 of Article 10 and paragraph 2 of Article 11, dividends and interest paid by a resident of a Contracting State to the Government of the other Contracting State or political subdivision or local authority thereof shall be exempt from tax in the first-mentioned State.</p> <p>2. For the purposes of paragraph 1, the term "Government" shall include:</p> <p>(a) in the case of the United Arab Emirates:</p> <p>(i) the Government of the United Arab Emirates;</p> <p>(ii) a local government of the United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ras al Khaima, Fujairah, Umm al Qaiwain and Ajman);</p> <p>(iii) the following financial institutions particularly but not exclusively:</p> <p>(1) the Abu Dhabi Investment Council;</p> <p>(2) Abu Dhabi Investment Authority;</p> <p>(3) Emirates Investment Authority;</p> <p>(4) Dubai Investment Corporation;</p> <p>(5) any other statutory body or institution or instrumentality wholly owned by the Government of the Federal or local Government of the United Arab Emirates, as may be agreed from time to time between the competent authorities of the Contracting States.</p> <p>(b) In the case of South Africa:</p> <p>(i) the South African Reserve Bank; and</p> <p>(ii) any other statutory body or institution wholly owned by the Government of the Republic of South Africa.</p>
6.1.2	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Teachers and researchers	N/A	31 Additional Article - Not in Model	Article 21	<p>Treaty Article 22 refers to Professors, Teachers and Researchers" there is no equivalent Article in the OECD Model. The Treaty Article states:</p> <p>"1. Notwithstanding the provisions of Article 15, a professor or teacher who is invited to visit one of the Contracting States for a period not exceeding in the aggregate two years from the date of first arrival in that Contracting State, solely for the purpose of teaching or carrying out research at a university, college, school or other educational institution in that Contracting State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned Contracting State, provided that such remuneration is derived by that professor or teacher from outside that Contracting State.</p> <p>2. The provisions of this Article shall not apply to income from research if such research is undertaken not in the public interest but wholly or mainly for the private benefit of a specific person or persons."</p>	<p>Treaty Article 22 refers to Professors, Teachers and Researchers" there is no equivalent Article in the UN Model. The Treaty Article states:</p> <p>"1. Notwithstanding the provisions of Article 15, a professor or teacher who is invited to visit one of the Contracting States for a period not exceeding in the aggregate two years from the date of first arrival in that Contracting State, solely for the purpose of teaching or carrying out research at a university, college, school or other educational institution in that Contracting State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned Contracting State, provided that such remuneration is derived by that professor or teacher from outside that Contracting State.</p> <p>2. The provisions of this Article shall not apply to income from research if such research is undertaken not in the public interest but wholly or mainly for the private benefit of a specific person or persons."</p>

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6.1.4	EAST EUROPE /WEST ASIA / NORTH AFRICA	SAUDI ARABIA	13-Mar-07	2005	2001	Miscellaneous rules	N/A	31 Additional Article - Not in Model	Article 27	<p>This article is an addition to the DTC stating "1. Income envisaged in Articles 10, 11 and 12 which is derived by the Government (including the Saudi Arabian Monetary Agency in the case of Saudi Arabia and the South African Reserve Bank in the case of South Africa, and wholly owned State entities), of a Contracting State in the other Contracting State, together with any gains derived from the alienation of shares, debt-claims or rights from which such income is derived, shall be exempt from taxation in that other Contracting State.</p> <p>2. Nothing in this Convention shall be interpreted to mean that a Contracting State is prevented from applying its domestic law with regard to the prevention of tax evasion or tax avoidance."</p>	<p>This article is an addition to the DTC stating "1. Income envisaged in Articles 10, 11 and 12 which is derived by the Government (including the Saudi Arabian Monetary Agency in the case of Saudi Arabia and the South African Reserve Bank in the case of South Africa, and wholly owned State entities), of a Contracting State in the other Contracting State, together with any gains derived from the alienation of shares, debt-claims or rights from which such income is derived, shall be exempt from taxation in that other Contracting State.</p> <p>2. Nothing in this Convention shall be interpreted to mean that a Contracting State is prevented from applying its domestic law with regard to the prevention of tax evasion or tax avoidance."</p>